## South Carolina Legislature

November 29, 2025, 10:03:37 pm

## Session 126 - (2025-2026)

H 3465 General Bill, By Jones, Pope, Spann-Wilder and Cobb-Hunter Similar (S 0273)

Summary: Food desert tax credit

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-6-3830 SO AS TO PROVIDE FOR AN INCOME TAX CREDIT FOR A GROCER WHO OPENS A NEW LOCATION IN A FOOD DESERT; AND BY AMENDING SECTION 12-36-2120, RELATING TO SALES TAX EXEMPTIONS, SO AS TO PROVIDE A SALES TAX EXEMPTION FOR CERTAIN PURCHASES MADE BY A GROCER WHO OPERATES A NEW STORE LOCATED IN A FOOD DESERT.

| 12/05/24 | House | Prefiled   |
|----------|-------|--|
| 12/05/24 | House | Referred to Committee on Ways and Means                          |
| 01/14/25 | House | Introduced and read first time (House Journal-page 214)          |
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| 02/05/25 |       | Scrivener's error corrected                                      |