

Session 112 - (1997-1998)

H 3484 General Bill, By Fleming, Knotts, Koon, Limehouse, Littlejohn and Riser

A BILL TO AMEND CHAPTER 36, TITLE 12, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE SALES AND USE TAX, BY ADDING ARTICLE 10 SO AS TO ENACT THE PROPERTY TAX RELIEF SALES TAX ACT WHICH IMPOSES AN ADDITIONAL FOUR PERCENT SALES TAX BEGINNING JULY 1, 1997, TO BE USED TO RETIRE BONDED INDEBTEDNESS AND LEASE-PURCHASE OBLIGATIONS AND FOR CERTAIN AD VALOREM PROPERTY TAX RELIEF; TO AMEND SECTION 12-36-2110, AS AMENDED, RELATING TO THE MAXIMUM SALES TAX ON ANY TRANSACTION, SO AS TO REVISE THIS MAXIMUM TAX; TO AMEND SECTION 12-36-2120, AS AMENDED, RELATING TO SALES TAX EXEMPTIONS, SO AS TO DELETE CERTAIN EXEMPTIONS, REVISE OTHER EXEMPTIONS, AND ADD EXEMPTIONS INCLUDING AN EXEMPTION FOR FOOD PURCHASED LAWFULLY WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD STAMPS; AND TO REPEAL SECTIONS 11-11-330 AND 12-37-251 RELATING TO THE STATE PROPERTY TAX RELIEF FUND AND CHAPTER 10 OF TITLE 4 RELATING TO THE LOCAL SALES AND USE TAX.

02/19/97 House Introduced and read first time HJ-10

02/19/97 House Referred to Committee on Ways and Means HJ-11