

## Session 113 - (1999-2000)

**H 3674 General Bill, By Harrell, Campsen, Webb, Barfield, Keegan, Sandifer, McGee, Mason, Rodgers, Wilkins, Knotts, Bauer, Fleming, Klauber, Simrill, Limehouse, Chellis, Young-Brickell, Woodrum, Loftis, Altman, R. Smith, Harrison, Witherspoon, Barrett, Leach, Martin, Cato, Walker, Hinson and Kelley**

***Similar (S 0019)***

**Summary:** Sales and use tax, credit provided for tax paid on uncollectible amounts, later payment date; Taxation

A BILL TO AMEND SECTION 12-36-90, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE DEFINITION OF "GROSS PROCEEDS OF SALES" FOR PURPOSES OF THE STATE SALES AND USE TAX, SO AS TO EXEMPT FROM THAT DEFINITION THE SALES PRICE ON SALES WHICH ARE UNCOLLECTIBLE, TO PROVIDE FOR CREDIT FOR TAXES PAID ON UNCOLLECTIBLE AMOUNTS, AND TO PROVIDE FOR LATER PAYMENT OF TAXES ON AMOUNTS SUBSEQUENTLY COLLECTED.

**03/04/99 House Introduced and read first time HJ-6**

**03/04/99 House Referred to Committee on Ways and Means HJ-6**