

## Session 114 - (2001-2002)

### S 0378 General Bill, By Leventis

**Summary:** Sales tax, property tax exemptions; leased motor vehicles of serviceman or political subdivision under certain terms

A BILL TO AMEND SECTION 12-36-2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO EXEMPT THE SALES TAX ON A MOTOR VEHICLE LEASED BY A SERVICEMAN WHO IS THE RESIDENT OF ANOTHER STATE BUT WHO IS IN THIS STATE BY REASON OF ORDERS, UPON THE SAME TERMS AND CONDITIONS AS THE EXEMPTION APPLIES TO A MOTOR VEHICLE PURCHASED BY THAT SERVICEMAN; AND TO EXEMPT THE SALES TAX ON A MOTOR VEHICLE LEASED BY A POLITICAL SUBDIVISION FOR USE EXCLUSIVELY FOR PUBLIC PURPOSES; AND TO AMEND SECTION 12-37-220, AS AMENDED, RELATING TO EXEMPTIONS FROM AD VALOREM TAXATION, SO AS TO EXEMPT A MOTOR VEHICLE WHICH IS LEASED BY A POLITICAL SUBDIVISION FOR USE EXCLUSIVELY FOR PUBLIC PURPOSES.

**02/27/01 Senate Introduced and read first time SJ-6**

**02/27/01 Senate Referred to Committee on Finance SJ-6**