

## Session 113 - (1999-2000)

**H 3913 General Bill, By Cato, Bailey, Riser, Cooper, Quinn, Tripp, G.A. Brown, Wilkins, Kirsh and H. Brown**

**Summary:** Sales and use tax exemptions, direct mail advertising materials not included in provisions

A BILL TO AMEND SECTION 12-36-140, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE DEFINITIONS OF "STORAGE" AND "USE" FOR PURPOSES OF THE SOUTH CAROLINA SALES AND USE TAX ACT AND SECTION 12-36-2120, AS AMENDED, RELATING TO EXEMPTIONS FROM SALES TAX, SO AS TO CLARIFY THAT THE SOUTH CAROLINA SALES AND USE TAX DOES NOT APPLY TO THE DISTRIBUTION OF DIRECT MAIL ADVERTISING MATERIALS WHICH ARE DISTRIBUTED IN THIS STATE BY ANY PERSON ENGAGED IN THE BUSINESS OF PROVIDING COOPERATIVE DIRECT MAIL ADVERTISING.

**04/14/99 House Introduced and read first time HJ-9**

**04/14/99 House Referred to Committee on Ways and Means HJ-10**