

## Session 113 - (1999-2000)

### **S 0075 General Bill, By Passailaigue, McConnell and Reese**

**Summary:** Sales tax imposed on telecommunication, cable television subscriber and pager services; Taxation, Telephones

A BILL TO AMEND CHAPTER 36 OF TITLE 12, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES AND USE TAX, BY ADDING SECTION 12-36-160 SO AS TO ADD APPROPRIATE DEFINITIONS; TO AMEND SECTIONS 12-36-60, 12-36-70, 12-36-110, 12-36-120, 12-36-910, 12-36-1310, AND 12-36-2120 AS AMENDED, SO AS TO IMPOSE A FIVE PERCENT SALES AND USE TAX ON LOCAL TELECOMMUNICATION SERVICES, CABLE TELEVISION SUBSCRIBER SERVICES, AND PAGING SERVICES; AND TO REPEAL SECTION 12-36-2645, RELATING TO TAXES ON THE PROCEEDS OF 900/976 TELEPHONE SERVICES, SO AS TO REPEAL THE TEN PERCENT SALES TAX IMPOSED UPON THE PROCEEDS OF 900/976 TELEPHONE SERVICES.

**11/18/98 Senate Prefiled**

**11/18/98 Senate Referred to Committee on Finance**

**01/12/99 Senate Introduced and read first time SJ-35**

**01/12/99 Senate Referred to Committee on Finance SJ-35**