

## Session 120 - (2013-2014)

### S 0870 General Bill, By Kimpson

#### Summary: Sales tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-36-71 SO AS TO PROVIDE THAT A RETAILER IS PRESUMED TO BE LIABLE FOR THE SALES TAX OR RESPONSIBLE FOR COLLECTING AND REMITTING THE USE TAX IF THE RETAILER ENTERS INTO AN AGREEMENT WITH A RESIDENT OF THIS STATE UNDER WHICH THE RESIDENT, FOR CONSIDERATION, REFERS POTENTIAL CUSTOMERS, WHETHER BY AN INTERNET LINK OR OTHERWISE, TO REQUIRE SUCH RETAILERS TO OBTAIN A RETAIL LICENSE AND REMIT SALES AND USE TAX ON ALL TAXABLE RETAIL SALES, AND TO PROVIDE EXCEPTIONS.

**12/17/13 Senate Prefiled**

**12/17/13 Senate Referred to Committee on Finance**

**01/14/14 Senate Introduced and read first time (Senate Journal-page 53)**

**01/14/14 Senate Referred to Committee on Finance (Senate Journal-page 53)**