

Session 113 - (1999-2000)

S 0928 General Bill, By Courson, Wilson, Elliott, Setzler, Grooms, Giese, Hayes, McConnell, Gregory, Leatherman, Reese and Rankin

Similar (H 4333)

Summary: Sales tax exemption, reduction; food lawfully purchased with Agriculture Department food coupons; Taxation

A BILL TO AMEND SECTION 12-36-2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES AND USE TAX EXEMPTIONS, SO AS TO REDUCE BY ONE PERCENT A YEAR THE STATE PORTION OF SALES TAX ON FOOD ITEMS WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS AND PREPARED FOOD AND RESTAURANT MEALS, NOT INCLUDING BEER, WINE, AND ALCOHOLIC LIQUOR SERVED WITH THESE MEALS, TO EXEMPT COMPLETELY FROM THE STATE PORTION OF THE TAX ALL SUCH FOOD AND MEALS EFFECTIVE JULY 1, 2004, AND TO PROVIDE FOR THE USE OF THE REVENUE FROM THE REDUCED RATES OF TAX DURING THE PHASE-IN PERIOD.

09/21/99 Senate Prefiled

09/21/99 Senate Referred to Committee on Finance

01/11/00 Senate Introduced and read first time SJ-28

01/11/00 Senate Referred to Committee on Finance SJ-28