

## Session 110 - (1993-1994)

**S 1338 General Bill, By G. Smith, Courtney, Drummond, Ford, Giese, Gregory, Hayes, Holland, Lander, A.S. Macaulay, Martin, Mescher, Moore, Rankin, L.E. Richter, M.T. Rose, Ryberg, Short and Thomas**

A Bill to amend Chapter 21, Title 12, Code of Laws of South Carolina, 1976, relating to business license taxes, by adding Article 24 enacting the Bingo Tax Act of 1994 so as to regulate the game of bingo and provide civil and criminal penalties for violations; to amend Section 12-7-435, as amended, relating to deductions from the South Carolina taxable income for purposes of the state income tax, so as to allow the deduction of bingo prizes and winnings; to amend Section 12-9-310, as amended, relating to income tax withholding, so as to exempt bingo prizes and winnings from withholding, to provide that all current bingo licenses expire after September 30, 1995, to save proceedings underway on October 1, 1995, and provide for their disposition under former law; to repeal Article 23, Chapter 21, Title 12, relating to bingo regulation; and to provide that the Bingo Tax Act of 1994 takes effect October 1, 1995.

**04/12/94 Senate Introduced and read first time SJ-12**

**04/12/94 Senate Referred to Committee on Finance SJ-12**