

## Session 113 - (1999-2000)

**S 0019 General Bill, By Leventis, Passailaigue, Elliott, Ryberg, Wilson, Giese, Land, Setzler, Leatherman, Peeler, Thomas, McGill, Courson, O'Dell, Reese, Branton, Russell, McConnell, Martin, Alexander, Holland, Fair, Ravenel and Gregory**

***Similar (H 3674)***

**Summary:** Sales and use tax credit on uncollectible amounts, later payment date provided; Taxation

A BILL TO AMEND SECTION 12-36-90, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE DEFINITION OF "GROSS PROCEEDS OF SALES" FOR PURPOSES OF THE STATE SALES AND USE TAX, SO AS TO EXEMPT FROM THAT DEFINITION THE SALES PRICE ON SALES WHICH ARE UNCOLLECTIBLE, TO PROVIDE FOR CREDIT FOR TAXES PAID ON UNCOLLECTIBLE AMOUNTS, AND TO PROVIDE FOR LATER PAYMENT OF TAXES ON AMOUNTS SUBSEQUENTLY COLLECTED.

**11/18/98 Senate Prefiled**

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

**01/12/99 Senate Introduced and read first time SJ-15**

**01/12/99 Senate Referred to Committee on Finance SJ-15**