

## Session 122 - (2017-2018)

### **S 0214 General Bill, By Kimpson and Gregory**

**Summary:** Sales and use tax

A BILL TO AMEND ARTICLE 1, CHAPTER 36, TITLE 12 OF THE 1976 CODE, RELATING TO THE SOUTH CAROLINA SALES AND USE TAX ACT, BY ADDING SECTION 12-36-71, 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 A COMMISSION OR 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.

<b>01/10/17</b>	<b>Senate</b>	<b>Introduced and read first time (Senate Journal-page 112)</b>
<b>01/10/17</b>	<b>Senate</b>	<b>Referred to Committee on Finance (Senate Journal-page 112)</b>
<b>01/24/17</b>	<b>Senate</b>	<b>Committee report: Favorable Finance (Senate Journal-page 31)</b>
<b>01/31/17</b>	<b>Senate</b>	<b>Read second time (Senate Journal-page 33)</b>
<b>01/31/17</b>	<b>Senate</b>	<b>Roll call Ayes-38 Nays-5 (Senate Journal-page 33)</b>
<b>02/14/17</b>	<b>Senate</b>	<b>Read third time and sent to House (Senate Journal-page 20)</b>
<b>02/15/17</b>	<b>House</b>	<b>Introduced and read first time (House Journal-page 21)</b>
<b>02/15/17</b>	<b>House</b>	<b>Referred to Committee on Ways and Means (House Journal-page 21)</b>