

## Session 114 - (2001-2002)

### **S 0247 General Bill, By McConnell and Branton**

**Summary:** Motor vehicles, leased; sales and use tax exemption for consumer when purchases vehicle, when; Taxation

A BILL TO AMEND SECTION 12-36-90, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO "GROSS PROCEEDS OF SALES" SO AS TO PROVIDE THAT THIS TERM DOES NOT INCLUDE A SALE OF A MOTOR VEHICLE TO THE LESSEE OF THAT VEHICLE IF CERTAIN CONDITIONS ARE MET, AND TO AMEND SECTION 12-36-130 OF THE 1976 CODE, RELATING TO "SALES PRICE" SO AS TO PROVIDE THAT THIS TERM DOES NOT INCLUDE A MOTOR VEHICLE SOLD TO A LESSEE DURING OR AT THE CONCLUSION OF A LEASE IF CERTAIN CONDITIONS ARE MET.

**01/31/01 Senate Introduced and read first time SJ-10**

**01/31/01 Senate Referred to Committee on Finance SJ-10**