

## Session 107 - (1987-1988)

### **H 2874 General Bill, By J.T. McElveen, J.M. Baxley, L. Blanding, G.A. Brown and M. McLeod**

A Bill to amend Article 1, Chapter 35, Title 12, Code of Laws of South Carolina, 1976, relating to the sales and use tax, by adding Section 12-35-95 so as to provide that the term "retailer" for purposes of the sales and use tax also includes a "nonresident retailer", to define a nonresident retailer, and to provide for the manner in which this nonresident retailer shall collect the tax imposed and be licensed as a retailer as required by this Chapter.

**04/09/87 House Introduced and read first time HJ-1746**

**04/09/87 House Referred to Committee on Ways and Means HJ-1746**

**01/13/88 House Tabled in committee**