Session 124 - (2021-2022)

H 3392 General Bill, By Pope, McGarry, Taylor and Felder

Similar (S 0823)

Summary: Sales tax definitions

A BILL TO AMEND SECTIONS 12-36-60, 12-36-70, AS AMENDED 12-36-90, AS AMENDED 12-36-110, AND 12-36-130, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, ALL RELATING TO DEFINITIONS FOR PURPOSES OF THE SALES TAX, SO AS TO INCLUDE THE SALES OF SERVICES; BY ADDING SECTION 12-36-160 SO AS TO DEFINE "SERVICES"; TO AMEND SECTION 12-36-910, RELATING TO THE FIVE PERCENT STATE SALES TAX RATE, SO AS TO REDUCE THE SALES TAX RATE TO THREE PERCENT; TO AMEND SECTION 12-36-920, RELATING TO THE STATE ACCOMMODATIONS TAX, SO AS TO MAKE A CONFORMING CHANGE BY REDUCING THE RATE; TO AMEND SECTION 12-36-940, RELATING TO AMOUNTS THAT MAY BE ADDED TO SALES PRICES TO ACCOUNT FOR TAX, SO AS AUTHORIZE THE DEPARTMENT TO MAKE ADJUSTMENTS; TO REPEAL ARTICLE 11 OF CHAPTER 36, TITLE 12, RELATING TO THE ADDITIONAL ONE PERCENT SALES AND USE TAX; TO AMEND SECTIONS 12-36-1310 AND 12-36-1320, BOTH RELATING TO THE USE TAX, SO AS TO MAKE A CONFORMING CHANGE BY REDUCING THE RATE; TO AMEND SECTION 12-36-1710, RELATING TO THE CASUAL EXCISE TAX, SO AS TO MAKE A CONFORMING CHANGE BY REDUCING THE RATE; TO AMEND SECTION 12-36-2120, RELATING TO SALES TAX EXEMPTIONS, SO AS TO REMOVE THE EXEMPTION ON CERTAIN ITEMS; TO AMEND SECTION 12-36-2530, RELATING TO TAXES ON ITEMS DELIVERED OUT OF STATE, SO AS TO MAKE A CONFORMING CHANGE; TO AMEND SECTIONS 12-36-2620, 12-36-2630, AND 12-36-2640, ALL RELATING TO THE CREDITING OF CERTAIN TAXES, SO AS TO CREDIT SUCH TAXES IN THE SAME PROPORTION AS THEY WERE CREDITED BEFORE THE RATE REDUCTION; TO REPEAL SECTION 12-36-2646 RELATING TO THE TAX EXCLUSION FOR INDIVIDUALS AT LEAST EIGHTY FIVE YEARS OF AGE; BY ADDING SECTION 11-11-270 SO AS TO CREATE THE "TAX REFORM RESERVE FUND" AND TO SPECIFY ITS PURPOSE; AND BY ADDING ARTICLE 11 TO CHAPTER 10, TITLE 4 SO AS TO PROPORTIONALLY REDUCE LOCAL SALES AND USE TAXES IN THE SAME MANNER AS THE STATE SALES AND USE TAX.

12/09/20	**House**	**Prefiled**
12/09/20	**House**	**Referred to Committee on Ways and Means**
01/12/21	**House**	**Introduced and read first time (House Journal-page 180)**
01/12/21	**House**	**Referred to Committee on Ways and Means (House Journal-page 180)**
02/25/21	**House**	**Member(s) request name removed as sponsor: Oremus**