

## Session 114 - (2001-2002)

### **H 3594 General Bill, By Rodgers, Bowers, Gilham, Hosey, Rivers, G.M. Smith and J. Young**

**Summary:** Sales tax, maximum tax paid on leased motor vehicle required if auto purchased during or at end of lease term;  
Taxation

A BILL TO AMEND SECTION 12-36-2110, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO MAXIMUM SALES TAX ON CERTAIN PURCHASES AND LEASES OF DESIGNATED PERSONAL PROPERTY, SO AS TO REQUIRE PAYMENT OF SALES TAX ON A LEASED MOTOR VEHICLE ONLY IF THE MOTOR VEHICLE IS PURCHASED AT THE END OR DURING THE TERM OF THE LEASE, AND TO PROVIDE FOR CALCULATION OF THE AMOUNT OF SALES TAX DUE BASED ON THE BUY-OUT AMOUNT OF THE LEASE, UP TO A MAXIMUM OF THREE HUNDRED DOLLARS.

**02/15/01 House Introduced and read first time HJ-43**

**02/15/01 House Referred to Committee on Ways and Means HJ-44**