

## Session 119 - (2011-2012)

**S\*0036 (Rat #0056, Act #0032 of 2011) General Bill, By McConnell, McGill, Setzler and Ford**

**Summary:** Sales tax exemptions

AN ACT TO ENACT PROVISIONS OF LAW PERTAINING TO THE PAYMENT, COLLECTION, AND ADMINISTRATION OF THE SALES AND USE TAX, BY AMENDING ACT 99 OF 2007, RELATING TO THE SALES TAX EXEMPTION FOR DURABLE MEDICAL EQUIPMENT AND SUPPLIES, TO PHASE OUT THE SALES AND USE TAX IMPOSED ON DURABLE MEDICAL EQUIPMENT AND RELATED SUPPLIES, AND TO DELETE PROVISIONS RELATING TO FURTHER REDUCTIONS IN THE SALES AND USE TAX ON DURABLE MEDICAL EQUIPMENT AND RELATED SUPPLIES BASED ON GENERAL FUND REVENUE GROWTH; TO AMEND SECTIONS 12-36-90, 12-36-910, 12-36-1310, AND 12-36-2120, ALL AS AMENDED, RELATING TO SALES AND USE TAXES, TO FURTHER PROVIDE FOR THOSE INSTANCES WHERE SALES AND USE TAX APPLIES IN CONNECTION WITH WARRANTIES AND SERVICE MAINTENANCE CONTRACTS SOLD IN CONNECTION WITH THE SALE OF TANGIBLE PERSONAL PROPERTY; AND BY AMENDING ARTICLE 25, CHAPTER 36, TITLE 12, RELATING TO GENERAL PROVISIONS CONCERNING THE PAYMENT, COLLECTION, AND ADMINISTRATION OF THE SALES AND USE TAX BY ADDING SECTIONS 12-36-2691 AND 12-36-2692 TO PROVIDE THE APPLICABLE REQUIREMENTS AND DURATION FOR WHICH OWNING OR UTILIZING A DISTRIBUTION FACILITY WITHIN SOUTH CAROLINA IS NOT CONSIDERED IN DETERMINING WHETHER THE PERSON HAS A PHYSICAL PRESENCE IN SOUTH CAROLINA SUFFICIENT TO ESTABLISH A NEXUS WITH SOUTH CAROLINA FOR SALES AND USE TAX PURPOSES, AND TO PROVIDE NOTIFICATION AND PAYMENT PROCEDURES AND REQUIREMENTS IN REGARD TO USE TAXES DUE THE STATE OF SOUTH CAROLINA. - ratified title

12/01/10	Senate	Prefiled
12/01/10	Senate	Referred to Committee on Finance
01/11/11	Senate	Introduced and read first time (Senate Journal-page 22)
01/11/11	Senate	Referred to Committee on Finance (Senate Journal-page 22)
03/09/11	Senate	Committee report: Favorable with amendment Finance (Senate Journal-page 12)
03/10/11		Scrivener's error corrected
03/29/11	Senate	Committee Amendment Adopted (Senate Journal-page 8)
03/29/11	Senate	Read second time (Senate Journal-page 8)
03/29/11	Senate	Roll call Ayes-33 Nays-2 (Senate Journal-page 8)
03/30/11		Scrivener's error corrected
03/30/11	Senate	Read third time and sent to House (Senate Journal-page 34)
03/31/11	House	Introduced and read first time (House Journal-page 14)
03/31/11	House	Referred to Committee on Ways and Means (House Journal-page 14)
05/12/11	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 5)
05/16/11		Scrivener's error corrected
05/17/11	House	Requests for debate-Rep(s). Bingham, Quinn, Huggins, Ballentine, Spires, Skelton, Brannon, Forrester, Tallon, Allison, Gambrell, Mack, VS Moss, and Brantley (House Journal-page 23)
05/18/11	House	Amended (House Journal-page 33)
05/18/11	House	Read second time (House Journal-page 33)
05/18/11	House	Roll call Yeas-92 Nays-22 (House Journal-page 33)
05/19/11	House	Read third time and returned to Senate with amendments (House Journal-page 38)
05/19/11		Scrivener's error corrected
05/25/11	Senate	Amended (Senate Journal-page 42)
05/25/11	Senate	Consideration Interrupted (Senate Journal-page 42)
05/26/11	Senate	House amendment amended (Senate Journal-page 53)
05/26/11	Senate	Returned to House with amendments (Senate Journal-page 53)
05/31/11		Scrivener's error corrected
06/01/11	House	Concurred in Senate amendment and enrolled (House Journal-page 26)
06/01/11	House	Roll call Yeas-90 Nays-14 (House Journal-page 26)
06/01/11		Ratified R 56
06/08/11		Became law without Governor's signature
06/14/11		Effective date See Act for Effective Date
06/20/11		Act No. 32