

Session 109 - (1991-1992)

S 0418 General Bill, By J.M. Waddell, J.C. Hayes, Leatherman and I.E. Lourie

A Bill to amend Section 12-36-110, Code of Laws of South Carolina, 1976, relating to the definition of "retail sale" for purposes of the South Carolina Sales and Use Tax Act, so as to provide that the definition includes the sale of food products, other than soft drinks in closed containers, to venders who sell the products through vending machines, and to provide that these venders are deemed to be the users or consumers of the products; and to amend Section 12-36-2120, relating to sales tax exemptions, so as to provide that portions of the standard industrial classification manual must be used as authority in determining qualifications for the exemption of machinery used in manufacturing.

- 01/09/91 Senate Introduced and read first time SJ-19**
- 01/09/91 Senate Referred to Committee on Finance SJ-19**
- 03/06/91 Senate Committee report: Favorable with amendment Finance SJ-10**
- 03/07/91 Senate Amended SJ-20**
- 03/07/91 Senate Read second time SJ-20**
- 03/07/91 Senate Ordered to third reading with notice of amendments SJ-20**
- 03/13/91 Senate Read third time and sent to House SJ-9**
- 03/14/91 House Introduced and read first time HJ-6**
- 03/14/91 House Referred to Committee on Ways and Means HJ-7**