

Session 116 - (2005-2006)

H 4326 General Bill, By Hinson, Bailey, Vaughn, Altman, Clyburn and R.L. Brown

Summary: Sales and use tax exemptions

A BILL TO AMEND SECTION 12-36-2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES AND USE TAX EXEMPTIONS, SO AS TO EXEMPT THE SALE OF TANGIBLE PERSONAL PROPERTY SOLD TO INDIVIDUALS EIGHTY-FIVE YEARS OF AGE OR OLDER FOR THEIR PERSONAL USE, IF AT THE TIME OF SALE, THE INDIVIDUAL REQUESTS THE EXCLUSION AND PROVIDES THE RETAILER WITH PROOF OF AGE; TO AMEND SECTION 12-36-2620, 12-36-2630, 12-36-2640, ALL AS AMENDED, RELATING TO THE SALES AND USE TAX, THE ACCOMMODATIONS TAX, AND THE CASUAL EXCISE TAX, RESPECTIVELY, SO AS TO DELETE REFERENCES TO A PARTIAL EXEMPTION FROM THESE TAXES FOR INDIVIDUALS EIGHTY-FIVE YEARS OF AGE OR OLDER; AND TO AMEND SECTION 12-36-2646, RELATING TO NOTICES REQUIRED TO BE POSTED BY RETAILERS, SO AS TO REVISE THE CONTENTS OF THE NOTICE REQUIRED TO BE POSTED IN REGARD TO THE SALES TAX EXCLUSION OF INDIVIDUALS EIGHTY-FIVE YEARS OF AGE OR OLDER.

12/07/05 House Prefiled

12/07/05 House Referred to Committee on Ways and Means

01/10/06 House Introduced and read first time HJ-31

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01/12/06 House Member(s) request name added as sponsor: R.L.Brown