

Session 113 - (1999-2000)

S 0466 General Bill, By Reese

Summary: Sales and use tax, maximum; trailer with motor and boat with motor to be specified as single sale; Taxation

A BILL TO AMEND SECTION 12-36-2110, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE MAXIMUM TAX ON THE SALE OF CERTAIN ITEMS, SO AS TO LIMIT THE TAX ON A SINGLE SALE ON SPECIFIED MOTORIZED UNITS AND THE TRAILERS PURCHASED WITH THEM AS A PACKAGE AND ON A BOAT AND MOTOR PURCHASED AS A PACKAGE, TO APPLY THE LIMITATION RETROACTIVELY, AND TO REQUIRE THE DEPARTMENT OF REVENUE TO REFUND SUMS COLLECTED IN EXCESS OF THE MAXIMUM TAX SINCE JULY 1, 1995.

02/04/99 Senate Introduced and read first time SJ-8

02/04/99 Senate Referred to Committee on Finance SJ-8