Session 119 - (2011-2012)

S 0808 General Bill, By Setzler, Leatherman, Knotts and Cromer

Similar (H 4091)

Summary: Requirement for creating a nexus with S.C. for sales and use tax purposes

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-36-2691 SO AS TO PROVIDE THAT 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 NEXUS WITH SOUTH CAROLINA FOR SALES AND USE TAX PURPOSES, AND TO PROVIDE THE APPLICABLE REQUIREMENTS AND DURATION.

04/13/11 Senate Introduced and read first time (Senate Journal-page 6)

04/13/11 Senate Referred to Committee on Finance (Senate Journal-page 6)

04/20/11 Senate Committee report: Favorable with amendment Finance (Senate Journal-page 9)