**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES TAX EXEMPTIONS, SO AS TO EXTEND THE EXEMPTION ALLOWED FARM MACHINERY USED IN PLANTING, CULTIVATING, OR HARVESTING FARM CROPS TO MACHINERY AND CERTAIN VEHICLES USED IN COMMERCIAL ANIMAL HUSBANDRY AND TO GIVE THIS ADDITIONAL EXEMPTION RETROACTIVE APPLICATION.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑36‑2120(16) of the 1976 Code is amended to read:

“(16)(a) farm machinery and their replacement parts and attachments, used in planting, cultivating or harvesting farm crops, including bulk coolers (farm dairy tanks) used in the production and preservation of milk on dairy farms~~,~~; ~~and~~

(b) machines used in the production of poultry and poultry products on poultry farms, when such products are sold in the original state of production or preparation for sale;

(c) machinery, including replacement parts and attachments used exclusively in commercial animal husbandry operations. For purposes of this subitem, machinery includes all terrain vehicles (ATV’s).

~~This exemption~~ The exemptions allowed by this item ~~does~~ do not include automobiles or trucks;”

SECTION 2. This act takes effect upon approval by the Governor and applies for otherwise taxable sales, leases, and uses made after 2006.

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