**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 DELETE THE EXEMPTION ALLOWED FOR UNPREPARED FOOD ITEMS.

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

SECTION 1. Section 12‑36‑2120(75) of the 1976 Code, as added by Act 110 of 2007, is amended to read:

“(75) ~~unprepared food that lawfully may be purchased with United States Department of Agriculture food coupons. However, the exemption allowed by this item applies only to the state sales and use tax imposed pursuant to this chapter~~ Reserved.”

SECTION 2. This act takes effect on the first day of the second month following the month in which this act is approved by the Governor.

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