**South Carolina General Assembly**

120th Session, 2013-2014

**H. 3301**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Stavrinakis

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Introduced in the House on January 10, 2013

Currently residing in the House Committee on **Ways and Means**

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/10/2013 House Introduced and read first time ([House Journal‑page 815](file:///h:\HJ%20Archive\2013\01-10-13.docx))

1/10/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 815](file:///h:\HJ%20Archive\2013\01-10-13.docx))

**VERSIONS OF THIS BILL**

[1/10/2013](file:///p:\pprever\2013-14\3301_20130110.docx)

**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO INCLUDE THE GROSS PROCEEDS OF SALES OR THE SALES PRICE OF MACHINERY, MACHINE TOOLS, AND PARTS OF THEM, USED IN THE PRODUCTION OF ELECTRICITY FROM A RENEWABLE ENERGY SOURCE.

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

SECTION 1. Section 12‑36‑2120 of the 1976 Code, as last amended by Act 235 of 2012, is further amended by adding an appropriately numbered item at the end to read:

“( ) machinery and machine tools, or part of them, actually used in the production of electricity from a renewable source including, but not limited to, solar, wind, tides, geothermal, and biomass, whether or not the purchases of these items are capitalized or expensed.”

SECTION 2. This act takes effect upon approval by the Governor.

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