**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, REPLACEMENT PARTS, AND ATTACHMENTS TO MACHINERY, REPLACEMENT PARTS, AND ATTACHMENTS USED IN THE COMMERCIAL BREEDING AND RAISING OF CATTLE, HORSES, AND OTHER LIVESTOCK FOR SALE.

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) 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 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. The exemption allowed by this item extends to machinery and replacement parts and attachments used in breeding and raising of cattle, horses, and other livestock for sale. ~~This~~ The exemption allowed by this item does not include automobiles or trucks;”

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

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