**South Carolina General Assembly**

121st Session, 2015-2016

**H. 3321**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Forrester, Allison, Sottile, Hiott, Ballentine, Burns, G.R. Smith, Norman, Atwater, Cole, Hicks, Hixon, V.S. Moss, Tallon, Toole and Rivers

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Introduced in the House on January 15, 2015

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

Summary: Sales and Use Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/15/2015 House Introduced and read first time ([House Journal‑page 323](file:///h:\HJ%20Archive\2015\01-15-15.docx))

1/15/2015 House Referred to Committee on **Ways and Means** ([House Journal‑page 323](file:///h:\HJ%20Archive\2015\01-15-15.docx))

2/12/2015 House Member(s) request name added as sponsor: Rivers

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3321&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/15/2015](file:///p:\pprever\2015-16\3321_20150115.docx)

**A** **BILL**

TO AMEND SECTION 12‑36‑2691, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES TAX NEXUS FOR CERTAIN DISTRIBUTION FACILITIES, SO AS TO PROVIDE THAT UPON THE INAPPLICABILITY OF THIS SECTION, ANY SALES TAX REVENUE RESULTING FROM THE INAPPLICABILITY MUST BE CREDITED TO THE STATE HIGHWAY FUND TO BE USED EXCLUSIVELY FOR ROAD AND BRIDGE IMPROVEMENT.

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

SECTION 1. Section 12‑36‑2691 of the 1976 Code is amended by adding an appropriately lettered subsection at the end to read:

“( ) Notwithstanding any other provision of law, effective upon the inapplicability of this section pursuant to subsection (D), any sales tax revenue resulting from the inapplicability must be credited to the State Highway Fund to be used exclusively for road and bridge improvement.”

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

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