**A** **BILL**

TO AMEND SECTION 12‑36‑2120, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO ADD ITEMS PURCHASED BY A RELIGIOUS ORGANIZATION.

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

SECTION 1. Section 12‑36‑2120 of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) items purchased by a religious organization exempt under Internal Revenue Code Section 501(c)(3). The item must be used exclusively for the organizations exempt purpose.”

SECTION 2. This act takes effect after December 31, 2015.

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