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Indicates New Matter

AMENDED--NOT PRINTED IN THE HOUSE

Amt. No. 1 (Doc. Path 427c002.bbm.dg16)

May 31, 2016

**S. 427**

Introduced by Senators Hutto, Rankin, O’Dell and Williams

S. Printed 5/19/16--H.

Read the first time April 14, 2015.

**A** **BILL**

TO AMEND SECTION 12‑6‑3360, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE JOBS TAX CREDIT, SO AS TO ALLOW A TAXPAYER OPERATING AN AGRICULTURAL PACKAGING OPERATION TO CLAIM THE CREDIT, TO ALLOW CERTAIN AGRICULTURAL OPERATIONS TO CLAIM SEASONAL WORKERS AS A CERTAIN FRACTION OF A FULL‑TIME JOB, AND TO DEFINE AGRICULTURAL PACKAGING; TO AMEND SECTION 12‑36‑2120, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO EXEMPT MACHINES USED IN AGRICULTURAL PACKAGING; AND BY ADDING SECTION 13‑1‑780 SO AS TO REQUIRE THE DEPARTMENT OF COMMERCE AND THE COORDINATING COUNCIL TO CONSIDER AGRICULTURAL BUSINESSES IN AWARDING ECONOMIC DEVELOPMENT BENEFITS.

Amend Title To Conform

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

SECTION 1. Section 12‑6‑3360(M)(13)(a) of the 1976 Code is amended to read:

“(a) an establishment engaged in an activity or activities listed under the North American Industry Classification System Manual (NAICS) Section 62, subsectors 621, 622, and 623, or Sector 4881, subsector 488190; or”

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2015.

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