**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 EXEMPT THE SALE OF FIREARMS, AND TO DELETE AN EXEMPTION FOR THE SALE OF HANDGUNS, RIFLES, AND SHOTGUNS.

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 69 of 2015, is further amended by adding an appropriately numbered item to read:

“( ) firearms.”

SECTION 2. Section 12‑36‑2120(76) of the 1976 Code is deleted.

SECTION 3. This act takes effect upon approval by the Governor.

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