**A** **JOINT RESOLUTION**

TO APPROVE REGULATIONS OF THE DEPARTMENT OF REVENUE, RELATING TO EXEMPTION MEALS SOLD TO SCHOOL CHILDREN, DESIGNATED AS REGULATION DOCUMENT NUMBER 4731, PURSUANT TO THE PROVISIONS OF ARTICLE 1, CHAPTER 23, TITLE 1 OF THE 1976 CODE.

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

SECTION 1. The regulations of the Department of Revenue, relating to Exemption Meals Sold to School Children, designated as Regulation Document Number 4731, and submitted to the General Assembly pursuant to the provisions of Article 1, Chapter 23, Title 1 of the 1976 Code, are approved.

SECTION 2. This joint resolution takes effect upon approval by the Governor.

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SUMMARY AS SUBMITTED

BY PROMULGATING AGENCY.

The South Carolina Department of Revenue is considering amending SC Regulation 117‑305.5 to comply with Code Section 12‑36‑2120(10). Code Section 12‑36‑2120(10)(a) provides a sales tax exemption for sales of meals to school children and sales of foodstuffs to schools which are used in furnishing meals to school children, if the sales or use are within school buildings and are not for profit. SC Regulation 117‑305.5 discusses sales of meals under Code Section 12‑36‑2120(10)(a), but it does not address sales of foodstuffs.

The Notice of Drafting was published in the *State Register* on September 23, 2016.

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