**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 EXEMPT ITEMS SOLD TO SCHOOL DISTRICTS, SCHOOLS, AND INSTITUTIONS OF HIGHER LEARNING FOR THE PURPOSE OF IMPROVING SCHOOL SAFETY.

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 sold to a public school district and its schools, including a charter school district and its schools, a K‑12 private school, or a public or private institution of higher learning, including technical and comprehensive education, for the purpose of improving school safety. For purposes of this item, exempt school safety items include, but are not limited to, equipment related to emergency radio systems, access control, building and property security, radio‑frequency identification, surveillance, detection, and emergency medical response. The department may adopt policies and promulgate regulations necessary to implement the provisions of this item.”

SECTION 2. This act takes effect July 1, 2020.

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