**A** **BILL**

TO AMEND ARTICLE 9, CHAPTER 36, TITLE 12 OF THE 1976 CODE, RELATING TO SALES TAX, BY ADDING SECTION 12-36-915, TO PROVIDE THAT A BUSINESS THAT CHARGES A FEE FOR THE SERVICE OF FOOD, BEVERAGES, OR A COMBINATION THEREOF AND THAT PAID SALES TAX ON THE FOOD OR BEVERAGES WHEN PURCHASED AT RETAIL IS NOT IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL.

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

SECTION 1. Article 9, Chapter 36, Title 12 is amended by adding:

“Section 12-36-915. A business that charges a fee for the service of food, beverages, or a combination thereof and that paid sales tax on the food or beverages when purchased at retail is not in the business of selling tangible personal property at retail.”

SECTION 2. This act takes effect upon approval by the Governor.

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