**South Carolina General Assembly**

124th Session, 2021-2022

**S. 1050**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Loftis

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Introduced in the Senate on February 8, 2022

Currently residing in the Senate Committee on **Finance**

Summary: Maximum Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/8/2022 Senate Introduced and read first time ([Senate Journal‑page 4](file:///h:\sj\20220208.docx))

2/8/2022 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](file:///h:\sj\20220208.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=1050&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/8/2022](file:///p:\pprever\2021-22\1050_20220208.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑36‑2111 SO AS TO PROVIDE THAT CERTAIN COMMERCIAL LANDSCAPE EQUIPMENT MAY NOT BE TAXED MORE THAN FIVE HUNDRED DOLLARS.

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

SECTION 1. Article 21, Chapter 36, Title 12 of the 1976 Code is amended by adding:

“Section 12‑36‑2111. The maximum tax imposed by this chapter is five hundred dollars for the sale or lease of commercial landscape equipment including, but not limited to, commercial motorized lawn equipment and tree service equipment.”

SECTION 2. This act takes effect upon approval by the Governor and first applies on July 1, 2022.

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