**South Carolina General Assembly**

124th Session, 2021-2022

**S. 166**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Scott and Garrett

Document Path: l:\council\bills\nbd\11056dg21.docx

Introduced in the Senate on January 12, 2021

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

Summary: Sales tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2020 Senate Prefiled

12/9/2020 Senate Referred to Committee on **Finance**

1/12/2021 Senate Introduced and read first time ([Senate Journal‑page 199](file:///h:\sj\20210112.docx))

1/12/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 199](file:///h:\sj\20210112.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=166&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\166_20201209.docx)

**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 ALL SALES MADE TO MILITARY VETERANS ON VETERANS DAY.

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:

“( ) all sales made to military veterans during the twenty‑four hour period on November 11, Veterans Day, each year. For purposes of this item, a ‘military veteran’ is any person who is retired or discharged from the armed services of the United States who possesses a United States Department of Defense discharge certificate, also known as a DD Form 214, that shows a characterization of service, or discharge status of ‘honorable’ or ‘general under honorable conditions’ and establishes the person’s qualifying military service in the United States armed forces. A military veteran may prove exempt status by providing a valid driver’s license with a veteran designation, the certificate of discharge, the DD Form 214, or any other form the department finds appropriate.”

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

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