**South Carolina General Assembly**

124th Session, 2021-2022

**H. 3923**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Stavrinakis

Document Path: l:\council\bills\jn\3365dg21.docx

Introduced in the House on February 18, 2021

Currently residing in the House Committee on **Ways and Means**

Summary: Sales Tax Exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/18/2021 House Introduced and read first time ([House Journal‑page 60](file:///h:\hj\20210218.docx))

2/18/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 60](file:///h:\hj\20210218.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3923&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/17/2021](file:///p:\pprever\2021-22\3923_20210217.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 INCLUDE THE GROSS PROCEEDS OF SALES OR THE SALES PRICE OF MACHINERY, MACHINE TOOLS, AND PARTS OF THEM, USED IN THE PRODUCTION OF ELECTRICITY FROM A RENEWABLE ENERGY SOURCE.

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:

“( ) machinery and machine tools, or part of them, actually used in the production of electricity from a renewable source including, but not limited to, solar, wind, tides, geothermal, and biomass, whether or not the purchases of these items are capitalized or expensed.”

SECTION 2. This act takes effect July 1, 2021.

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