**South Carolina General Assembly**

124th Session, 2021-2022

**S. 974**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Shealy, Climer, Rice, Adams, Kimbrell, Gustafson and Garrett

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Introduced in the Senate on January 12, 2022

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

Summary: Sales tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/12/2022 Senate Introduced and read first time ([Senate Journal‑page 7](file:///h:\sj\20220112.docx))

1/12/2022 Senate Referred to Committee on **Finance** ([Senate Journal‑page 7](file:///h:\sj\20220112.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=974&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/12/2022](file:///p:\pprever\2021-22\974_20220112.docx)

**A** **BILL**

TO AMEND SECTION 12-36-2120(74) OF THE 1976 CODE, RELATING TO THE EXEMPTION FROM SALES TAX FOR DURABLE MEDICAL EQUIPMENT AND RELATED SUPPLIES; TO EXPAND THE NUMBER OF SALES THAT ARE SUBJECT TO THE EXEMPTION.

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

SECTION 1. Section 12-36-2120(74) of the 1976 Code is amended to read:

“(74) durable medical equipment and related supplies:

(a) as defined under federal and state Medicaid and Medicare laws;

(b) ~~which is paid directly by funds of this State or the United States under the Medicaid or Medicare programs, where state or federal law or regulation authorizing the payment prohibits the payment of the sale or use tax~~ sold pursuant to an individual prescription written by a licensed healthcare provider; and

(c) sold by a provider who holds a South Carolina retail sales license and whose principal place of business is located in this State;”

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

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