~~Indicates Matter Stricken~~

Indicates New Matter

AMENDED

April 6, 2022

**H. 3709**

Introduced by Reps. J.L. Johnson, M.M. Smith, Brawley, Govan, Pendarvis, Tedder, Matthews, Henegan, McDaniel, Henderson‑Myers, Yow, McGarry, Rivers and S. Williams

S. Printed 4/6/22--H. [SEC 4/7/22 12:29 PM]

Read the first time January 26, 2021.

**A** **BILL**

TO AMEND SECTION 12‑36‑2630, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE SEVEN PERCENT SALES TAX ON ACCOMMODATIONS, SO AS TO CHANGE THE AGE THAT A CERTAIN ONE PERCENT SALES TAX DOES NOT APPLY FROM INDIVIDUALS OVER THE AGE OF EIGHTY‑FIVE TO INDIVIDUALS OVER THE AGE OF SEVENTY.

Amend Title To Conform

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

SECTION 1. Section 12‑36‑2630(2) of the 1976 Code is amended to read:

“(2) a one percent tax, which must be credited as provided in Section 59‑21‑1010(B). The one percent tax specified in this item (2) does not apply to sales to an individual ~~eighty‑five~~ seventy-eight years of age or older purchasing tangible personal property for his own personal use, if at the time of sale, the individual requests the one percent exclusion from tax and provides the retailer with proof of age; and”

SECTION 2. Article 9, Chapter 36, Title 12 of the 1976 Code is amended by adding:

“Section 12-36-922. For each accommodations tax return filed with multiple locations, the filer also must provide electronically the location information by address and the amount of net taxable sales for each location.”

SECTION 3. This act takes effect upon approval by the Governor.

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