**A** **BILL**

TO AMEND SECTION 12‑36‑2110, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE MAXIMUM SALES TAX, SO AS TO PROVIDE THAT A WATERCRAFT TRAILER AND A WATERCRAFT MOTOR MAY NOT BE TAXED MORE THAN THE MAXIMUM TAX.

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

SECTION 1. Section 12‑36‑2110(A)(1)(d) of the 1976 Code is amended to read:

“(d) boat, watercraft trailer or other wheeled apparatus designed for the regular transportation of watercraft, and watercraft motor;”

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

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