~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

January 27, 2022

**H. 4504**

Introduced by Reps. Hewitt, Huggins, Forrest, McKnight, Wooten, M.M. Smith, Bennett, Lowe, Bailey and Kirby

S. Printed 1/27/22--H.

Read the first time January 11, 2022.

**THE COMMITTEE ON AGRICULTURE, NATURAL**

**RESOURCES AND ENVIRONMENTAL AFFAIRS**

To whom was referred a Bill (H. 4504) 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, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass with amendment:

Amend the bill, as and if amended, by striking SECTION 1 and inserting:

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

“(d) boat and watercraft motor;” /

Renumber sections to conform.

Amend title to conform.

DAVID R. HIOTT for Committee.

**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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