**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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