**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3126**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. J. Moore

Document Path: LC-0076SA23.docx

Introduced in the House on January 10, 2023

Currently residing in the House Committee on **Ways and Means**

Summary: Sales Tax Exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/8/2022 House Prefiled

12/8/2022 House Referred to Committee on **Ways and Means**

1/10/2023 House Introduced and read first time ([House Journal‑page 72](h:\hj\20230110.docx))

1/10/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 72](h:\hj\20230110.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3126&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3126_20221208.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12-36-2120, relating to EXEMPTIONS FROM SALES TAX so as to ADD AN EXEMPTION FOR PAPER GOODS AND CERTAIN PREPARED FOODS.

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

SECTION 1. Section 12‑36‑2120 of the S.C. Code is amended by adding an item to read:

(84) paper goods including, but not limited to, paper towels, toilet paper, plates, and feminine hygiene products.

SECTION 2. Section 12‑36‑2120(75) of the S.C. Code is amended to read:

(75) unprepared food that lawfully may be purchased with United States Department of Agriculture food coupons and prepared food that is purchased at a grocery store. However, the exemption allowed by this item applies only to the state sales and use tax imposed pursuant to this chapter;

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

‑‑‑‑XX‑‑‑‑