**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3132**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. White, Chumley and Beach

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Introduced in the House on January 10, 2023

Currently residing in the House

Summary: Small Business 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 73](h:\hj\20230110.docx))

1/10/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 73](h:\hj\20230110.docx))

1/11/2023 House Member(s) request name added as sponsor: Beach

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3132&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3132_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 provide a sales tax exemption for certain sales from a small business.

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) sales made at a small business located in this State during one month each year of the small business’s choosing. For purposes of this item, “small business” has the same meaning as defined by the Small Business Administration and the North American Industry Classification System (NAICS). Each year a small business shall inform the department of which month it has chosen for its sales tax holiday by October first of the previous year.

SECTION 2. This act takes effect upon approval by the Governor.

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