**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3832**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. M.M. Smith, Davis, B.J. Cox, Pace, Harris, White, S. Jones, Kilmartin, Guffey, Sessions, O'Neal, Bustos, Hartnett, Landing and Lawson

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Introduced in the House on January 26, 2023

Currently residing in the House

Summary: Fire fighter exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/26/2023 House Introduced and read first time ([House Journal‑page 10](h:\hj\20230126.docx))

1/26/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 10](h:\hj\20230126.docx))

1/31/2023 House Member(s) request name added as sponsor: Harris

2/8/2023 House Member(s) request name added as sponsor: White,
S. Jones, Kilmartin

2/8/2023 Scrivener's error corrected

3/8/2023 House Member(s) request name added as sponsor: Guffey,
Sessions, O'Neal

3/9/2023 House Member(s) request name added as sponsor: Bustos

4/20/2023 House Member(s) request name added as sponsor: Hartnett

5/9/2023 House Member(s) request name added as sponsor: Landing

1/10/2024 House Member(s) request name added as sponsor: Lawson

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**VERSIONS OF THIS BILL**

[01/26/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3832_20230126.docx)

[02/08/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3832_20230208.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑2120, RELATING TO EXEMPTIONS FROM THE SALES TAX SO AS TO EXEMPT THE PERSONAL PROTECTION EQUIPMENT OF A FIREFIGHTER AND TO MAKE A CONFORMING CHANGE; and BY AMENDING SECTION 56‑3‑627, RELATING TO THE INFRASTRUCTURE MAINTENANCE FEE SO AS TO EXEMPT CERTAIN FIREFIGHTING VEHICLES AND AMBULANCES.

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:

(84) the sale, storage, use, or consumption of firefighter’s personal protection equipment if purchased by, or when authorized by and for the use of, an organized fire department, fire protection district, or fire company, regularly charged with the responsibility of providing fire protection to the State or a political subdivision thereof. Such personal protective equipment includes, but is not limited to, helmets, including face shields, chin straps, and neckliners, bunker coats and pants including suspenders, boots, gloves, head covers or hoods, wildfire jackets, protective coveralls, goggles, self‑contained breathing apparatus, canister filter masks, personal alert safety systems, spanner belts, optical or thermal imaging search devices, and all safety equipment required by the Occupational Safety and Health Administration.

SECTION 2.A. Section 56‑3‑627 of the S.C. Code is amended by adding:

(I)(1) Notwithstanding any other provision of this section, the following vehicles are exempt from the infrastructure maintenance fee imposed by this section:

(a) a motor vehicle owned or leased by a political subdivision or by a with or without profit organization if the vehicle is used solely for the extinguishment of fire in the community in which it is owned or employed. This exemption extends to all motor vehicle fire apparatus, ladder trucks, rescue squads, sports utility vehicles, suppression engines, and any other vehicle that meets the requirements of this item;

(b) an ambulance owned by a with or without profit organization if the vehicle is used solely for the benefit of the community in which it is owned or employed.

(2) Any motor vehicle exempt from the infrastructure maintenance fee pursuant to this subsection is also exempt from any other registration fee imposed by this chapter.

B. Section 12‑36‑2120(83) of the S.C. Code is amended to read:

(83) any item subject to the fee set forth in Section 56‑3‑627 or exempt pursuant to Section 56‑3‑627(I).

SECTION 3. This act takes effect July 1, 2023.

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