**South Carolina General Assembly**

125th Session, 2023-2024

**A135, R150, H3880**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. M.M. Smith, Herbkersman, Davis, Elliott, B.J. Cox, B.L. Cox and Pace

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Introduced in the House on February 7, 2023

Introduced in the Senate on May 23, 2023

Currently residing in the House

Governor's Action: May 13, 2024, Signed

Summary: Admissions tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/7/2023 House Introduced and read first time ([House Journal‑page 18](h:\hj\20230207.docx))

2/7/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 18](h:\hj\20230207.docx))

5/4/2023 House Committee report: Favorable **Ways and Means** ([House Journal‑page 8](h:\hj\20230504.docx))

5/9/2023 House Debate adjourned ([House Journal‑page 27](h:\hj\20230509.docx))

5/10/2023 House Debate adjourned ([House Journal‑page 85](h:\hj\20230510.docx))

5/11/2023 House Read second time ([House Journal‑page 31](h:\hj\20230511.docx))

5/11/2023 House Roll call Yeas-102 Nays-7 ([House Journal‑page 32](h:\hj\20230511.docx))

5/16/2023 House Read third time and sent to Senate ([House Journal‑page 27](h:\hj\20230516.docx))

5/23/2023 Senate Introduced and read first time ([Senate Journal‑page 37](h:\sj\20230523.docx))

5/23/2023 Senate Referred to Committee on **Finance** ([Senate Journal‑page 37](h:\sj\20230523.docx))

2/28/2024 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 19](h:\sj\20240228.docx))

4/30/2024 Senate Read second time ([Senate Journal‑page 14](h:\sj\20240430.docx))

4/30/2024 Senate Roll call Ayes-40 Nays-4 ([Senate Journal‑page 14](h:\sj\20240430.docx))

5/1/2024 Senate Read third time and enrolled ([Senate Journal‑page 19](h:\sj\20240501.docx))

5/8/2024 Ratified R 150

5/13/2024 Signed By Governor

5/29/2024 Effective date 05/13/24

5/29/2024 Act No. 135

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3880&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/07/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3880_20230207.docx)

[05/04/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3880_20230504.docx)

[02/28/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3880_20240228.docx)

(A135, R150, H3880)

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑21‑2420, RELATING TO THE ADMISSIONS TAX, SO AS TO PROVIDE THAT NO TAX MAY BE CHARGED OR COLLECTED ON ANNUAL OR MONTHLY DUES PAID TO A GOLF CLUB.

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

Admissions tax

SECTION 1. Section 12‑21‑2420 of the S.C. Code is amended by adding an item to read:

(17) on annual or monthly dues paid to a golf club.

Time effective

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

Ratified the 8th day of May, 2024.

Approved the 13th day of May, 2024.

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