**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4082**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Bannister

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Introduced in the House on March 7, 2023

Introduced in the Senate on March 27, 2024

Last Amended on March 26, 2024

Currently residing in the Senate Committee on **Finance**

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/7/2023 House Introduced and read first time ([House Journal‑page 9](h:\hj\20230307.docx))

3/7/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 9](h:\hj\20230307.docx))

3/21/2024 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 4](h:\hj\20240321.docx))

3/26/2024 House Amended ([House Journal‑page 49](h:\hj\20240326.docx))

3/26/2024 House Read second time ([House Journal‑page 49](h:\hj\20240326.docx))

3/26/2024 House Roll call Yeas-112 Nays-0 ([House Journal‑page 49](h:\hj\20240326.docx))

3/27/2024 House Read third time and sent to Senate ([House Journal‑page 16](h:\hj\20240327.docx))

3/27/2024 Senate Introduced and read first time ([Senate Journal‑page 5](h:\sj\20240327.docx))

3/27/2024 Senate Referred to Committee on **Finance** ([Senate Journal‑page 5](h:\sj\20240327.docx))

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**VERSIONS OF THIS BILL**

[03/07/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4082_20230307.docx)

[03/21/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/4082_20240321.docx)

[03/26/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/4082_20240326.docx)

Amended

March 26, 2024

H. 4082

Introduced by Rep. Bannister

S. Printed 03/26/24--H.

Read the first time March 07, 2023

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A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑2120, RELATING TO SALES TAX EXEMPTIONS SO AS TO EXEMPT CERTAIN MEDICINE USED FOR OPHTHALMIC DISEASE.

Amend Title To Conform

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

SECTION 1. Section 12‑36‑2120(28) of the S.C. Code is amended by adding a subitem to read:

(g) insertable medicine used in the prevention, treatment, or cure of an ophthalmic disease or condition so long as the medicine is administered by or pursuant to the supervision of a physician, and in an office which is under the supervision of a physician, in an independent surgery center, or in a hospital‑based outpatient department. For purposes of this subitem, physician has the same meaning as provided in Section 40-47-20;

SECTION 2. This act takes effect on July 1, 2024.

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