**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4471**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Forrest

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Introduced in the House on May 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

 5/10/2023 House Introduced and read first time (House Journal‑page 46)

 5/10/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 46)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4471&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[05/10/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4471_20230510.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO SALES TAX EXEMPTIONS, SO AS TO PROVIDE AN EXEMPTION FOR CHEMICALS AND OILS USED IN CERTAIN EXEMPT FARM MACHINES.

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) chemicals and oils including, but not limited to, greases, lubricants, and coolants used in an exempt farm machine that are essential to the functioning of the exempt machine.

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

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