**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4808**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. White

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Introduced in the House on January 10, 2024

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

 1/10/2024 House Introduced and read first time (House Journal‑page 35)

 1/10/2024 House Referred to Committee on **Ways and Means** (House Journal‑page 35)

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**VERSIONS OF THIS BILL**

[01/10/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/4808_20240110.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 EXEMPT SALES MADE TO INDIVIDUALS EIGHTY‑FIVE YEARS OF AGE OR OLDER; AND BY AMENDING SECTION 12‑36‑2646, RELATING TO RETAILERS POSTING NOTICE TO INDIVIDUALS EIGHTY‑FIVE YEARS OF AGE, SO AS TO MAKE A CONFORMING CHANGE.

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) sales of tangible personal property to an individual eighty‑five years of age or older for his own personal use. However, the exemption allowed by this item applies only to the state sales and use tax imposed pursuant to this chapter.

SECTION 2. Section 12‑36‑2646(A) of the S.C. Code is amended to read:

 (A) Retailers shall post a sign at each entrance or each cash register which advises individuals eighty‑five years of age or older of the one percent exclusion from tax available under Sections 12‑36‑2620, 12‑36‑2630, and 12‑36‑2640 sales tax exemption pursuant to Section 12‑36‑2120.

SECTION 3. This act takes effect upon approval by the Governor.

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