**South Carolina General Assembly**

125th Session, 2023-2024

**H. 5188**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Thayer, West, Beach, Chapman, Cromer and Gagnon

Companion/Similar bill(s): 1113

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Introduced in the House on February 29, 2024

Currently residing in the House Committee on **Ways and Means**

Summary: Transportation sales tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/29/2024 House Introduced and read first time ([House Journal‑page 5](h:\hj\20240229.docx))

2/29/2024 House Referred to Committee on **Ways and Means** ([House Journal‑page 5](h:\hj\20240229.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=5188&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/29/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/5188_20240229.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 4‑37‑30, RELATING TO SALES AND USE TAXES OR TOLLS AS REVENUE FOR TRANSPORTATION FACILITIES, SO AS TO PROVIDE FOR CERTAIN EXEMPTIONS FOR UNPREPARED FOOD ITEMS.

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

SECTION 1. Section 4‑37‑30(A)(9) of the S.C. Code is amended to read:

(9) The tax authorized by this section is in addition to all other local sales and use taxes and applies to the gross proceeds of sales in the applicable jurisdiction which are subject to the tax imposed by Chapter 36 of, Title 12 and the enforcement provisions of Chapter 54 of, Title 12. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36 of, Title 12 are exempt from the tax imposed by this section. The gross proceeds of the sale of food lawfully purchased with United States Department of Agriculture food stamps are exempt from the tax imposed by this section. For any tax authorized by this section pursuant to a referendum held on or after November 5, 2024, unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the tax imposed pursuant to this section at the election of the governing body of a county as may be provided in the authorizing ordinance required by item (1). The tax imposed by this section also applies to tangible personal property subject to the use tax in Article 13, Chapter 36 of, Title 12.

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

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