**South Carolina General Assembly**

126th Session, 2025-2026

**S. 14**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Hutto, Reichenbach, Zell and Graham

Companion/Similar bill(s): 3329, 3338, 3618

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Introduced in the Senate on January 14, 2025

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

Summary: Tax Free Formula and Baby Food

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/11/2024 Senate Prefiled

 12/11/2024 Senate Referred to Committee on **Finance**

 1/14/2025 Senate Introduced and read first time (Senate Journal‑page 30)

 1/14/2025 Senate Referred to Committee on **Finance** (Senate Journal‑page 30)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=14&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/11/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/14_20241211.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO EXEMPTIONS FROM SALES TAX SO AS TO PROVIDE A SALES TAX EXEMPTION FOR BABY FORMULA AND BABY FOOD.

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:

 (85) baby formula and baby food, which includes but is not limited to food purees, puffs, teether crackers, yogurt melts, puree pouches, and other food intended for sale for infants and children under thirty-six months of age.

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

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