**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3359**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. M.M. Smith

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Introduced in the House on January 14, 2025

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

Summary: Admissions tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/5/2024 House Prefiled

12/5/2024 House Referred to Committee on **Ways and Means**

1/14/2025 House Introduced and read first time ([House Journal‑page 180](h:\hj\20250114.docx))

1/14/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 180](h:\hj\20250114.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3359&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3359_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑21‑2420, RELATING TO EXEMPTIONS FROM THE ADMISSIONS TAX, SO AS TO EXEMPT ADMISSION TO ANY AGROTOURISM ACTIVITY.

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

SECTION 1. Section 12‑21‑2420 of the S.C. Code is amended by adding:

(18) on admissions to any agritourism activity as defined in Section 46‑53‑10.

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

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