**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3800**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. W. Newton, Bannister, Herbkersman, White, Kilmartin and Frank

Companion/Similar bill(s): 3382

Document Path: LC-0111DG25.docx

Introduced in the House on January 28, 2025

Introduced in the Senate on April 24, 2025

Last Amended on April 23, 2025

Currently residing in the Senate

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/28/2025 House Introduced and read first time ([House Journal‑page 23](h:\hj\20250128.docx))

1/28/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 23](h:\hj\20250128.docx))

2/4/2025 House Member(s) request name added as sponsor: White

2/5/2025 House Member(s) request name added as sponsor: Kilmartin

2/6/2025 House Member(s) request name added as sponsor: Frank

4/9/2025 House Committee report: Favorable with amendment **Ways and Means**

4/23/2025 House Amended ([House Journal‑page 9](h:\hj\20250423.docx))

4/23/2025 House Read second time ([House Journal‑page 9](h:\hj\20250423.docx))

4/23/2025 House Roll call Yeas-99 Nays-0 ([House Journal‑page 10](h:\hj\20250423.docx))

4/24/2025 House Read third time and sent to Senate ([House Journal‑page 66](h:\hj\20250424.docx))

4/24/2025 Senate Introduced and read first time ([Senate Journal‑page 7](h:\sj\20250424.docx))

4/24/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 7](h:\sj\20250424.docx))

4/29/2025 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 17](h:\sj\20250429.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3800&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/28/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3800_20250128.docx)

[04/09/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3800_20250409.docx)

[04/23/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3800_20250423.docx)

[04/29/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3800_20250429.docx)

Indicates Matter Stricken

Indicates New Matter

Committee Report

April 29, 2025

H. 3800

Introduced by Reps. W. Newton, Bannister, Herbkersman, White, Kilmartin and Frank

S. Printed 4/29/25--S.

Read the first time April 24, 2025

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The committee on Senate Finance

To whom was referred a Bill (H. 3800) to amend the South Carolina Code of Laws by amending Section 12-36-2120, relating to the sales tax exemption on durable medical equipment, so as to delete an eligibility, etc., respectfully

Report:

That they have duly and carefully considered the same, and recommend that the same do pass:

HARVEY PEELER for Committee.

\_\_\_\_\_\_\_

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO THE SALES TAX EXEMPTION ON DURABLE MEDICAL EQUIPMENT, SO AS TO DELETE AN ELIGIBILITY REQUIREMENT THAT THE SELLER HAVE A PRINCIPAL PLACE OF BUSINESS IN THIS STATE.

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

SECTION 1. Section 12-36-2120(74) of the S.C. Code is amended to read:

(74) durable medical equipment and related supplies:

(a) as defined under federal and state Medicaid and or Medicare laws;

(b) which is paid directly by funds of this State or the United States under the Medicaid or Medicare programs, where state or federal law or regulation authorizing the payment prohibits the payment of the sale or use tax; and

(c) sold by a provider who holds a South Carolina retail sales license and whose principal place of business is located in this State;

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

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