**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3869**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Bannister

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Introduced in the House on January 30, 2025

Introduced in the Senate on April 9, 2025

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

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/30/2025 House Introduced and read first time ([House Journal‑page 46](h:\hj\20250130.docx))

1/30/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 46](h:\hj\20250130.docx))

4/3/2025 House Committee report: Favorable **Ways and Means** ([House Journal‑page 3](h:\hj\20250403.docx))

4/8/2025 House Read second time ([House Journal‑page 44](h:\hj\20250408.docx))

4/8/2025 House Roll call Yeas-78 Nays-25 ([House Journal‑page 45](h:\hj\20250408.docx))

4/9/2025 House Read third time and sent to Senate ([House Journal‑page 23](h:\hj\20250409.docx))

4/9/2025 Senate Introduced and read first time ([Senate Journal‑page 5](h:\sj\20250409.docx))

4/9/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 5](h:\sj\20250409.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3869&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/30/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3869_20250130.docx)

[04/03/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3869_20250403.docx)

Committee Report

April 3, 2025

H. 3869

Introduced by Rep. Bannister

S. Printed 4/3/25--H.

Read the first time January 30, 2025

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The committee on House Ways and Means

To whom was referred a Bill (H. 3869) to amend the South Carolina Code of Laws by amending Section 12‑36‑2120, relating to sales tax exemptions, so as to provide for a sales tax exemption for certain, etc., respectfully

Report:

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

B.W. BANNISTER for Committee.

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A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑2120, RELATING TO SALES TAX EXEMPTIONS, SO AS TO PROVIDE FOR A SALES TAX EXEMPTION FOR CERTAIN CLOTHING REQUIRED FOR USE IN PERISHABLE PREPARED FOOD MANUFACTURING FACILITIES.

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) clothing required by current good manufacturing practices pursuant to 21 C.F.R. Section 111.10 at perishable prepared food manufacturing facilities defined by the North American Industry Classification System 311991 to prevent health hazards, including outer garments, gloves of an impermeable material, hairnets, headbands, beard covers, caps, hair covers or other effective hair restraints, and other attire required pursuant to 21 C.F.R. Section 110.10 for persons working in direct contact with food, food contact services, and food packaging materials to protect against contamination of food in perishable prepared food manufacturing facilities.

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2025.

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