**South Carolina General Assembly**

126th Session, 2025-2026

**S. 654**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Alexander

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Introduced in the Senate on May 6, 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

 5/6/2025 Senate Introduced and read first time

 5/6/2025 Senate Referred to Committee on **Finance**

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=654&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[05/06/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/654_20250506.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑2120, RELATING TO SALES TAX EXEMPTIONS, SO AS TO EXEMPT CERTAIN ITEMS SOLD TO INTERNET ACCESS SERVICE PROVIDERS AND COMMUNICATIONS SERVICE PROVIDERS.

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) all supplies, technical equipment, machinery, and electricity sold to internet access service providers and communications services providers, for use in producing, broadcasting, or distributing internet access service, communications services, or any combination thereof. For the purpose of this item, internet access service providers and communications services providers are deemed to be manufacturers.

SECTION 2. The provisions of Section 12‑36‑2120(85), as added by this act, are repealed on July 1, 2033.

SECTION 3. This act takes effect July 1, 2026.

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