**South Carolina General Assembly**

125th Session, 2023-2024

**S. 982**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Davis

Companion/Similar bill(s): 4220

Document Path: LC-0470SA24.docx

Introduced in the Senate on January 23, 2024

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

Summary: Broadcast entities

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/23/2024 Senate Introduced and read first time ([Senate Journal‑page 4](h:\sj\20240123.docx))

1/23/2024 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](h:\sj\20240123.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=982&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/23/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/982_20240123.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑6‑2297 SO AS TO PROVIDE THAT A BROADCAST ENTITY SHALL SOURCE CERTAIN GROSS RECEIPTS FROM BROADCASTING TO THIS STATE.

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

SECTION 1. Article 17, Chapter 6, Title 12 of the S.C. Code is amended by adding:

Section 12‑6‑2297. (A) As used in this section, “broadcast entity” means an entity, including a pass‑through entity and its members or partners, engaged in the business of broadcasting and includes a cable program network, a television broadcast network, and a television distribution company affiliated with a television broadcast or cable program network, but does not include a cable operating system, direct broadcast satellite operating system, radio network, radio station, or television station.

(B) A broadcast entity shall source gross receipts from broadcasting to this State including, but not limited to, gross receipts from advertising, licensing, and distribution, but excluding gross receipts from the sale of real property or tangible personal property, if received from customers whose commercial domicile is in this State.

(C) Gross receipts received from a television station located in this State must be sourced to this State notwithstanding that the commercial domicile of the broadcaster’s customer, the owner of the South Carolina television station, is outside of this State. The amount sourced to this State must be the actual receipts attributable to the local television stations.

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

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