

## Session 112 - (1997-1998)

**S 0239 General Bill, By Passailaigue, Alexander, Ford, Hutto, Leventis, McConnell and Wilson**

***Similar (H 3932)***

A BILL TO AMEND CHAPTER 36 OF TITLE 12, RELATING TO SALES AND USE TAX, BY ADDING SECTION 12-36-160, SO AS TO ADD APPROPRIATE DEFINITIONS; TO AMEND SECTIONS 12-36-60, 12-36-70, AS AMENDED, 12-36-110, 12-36-120, 12-36-910, 12-36-1310, AND 12-36-2120, SO AS TO IMPOSE A FIVE PERCENT SALES AND USE TAX ON LOCAL TELECOMMUNICATION SERVICES, CABLE TELEVISION SUBSCRIBER SERVICES, AND PAGING SERVICES; TO REPEAL SUBSECTION II OF SECTION 12-36-2120, RELATING TO EXEMPTIONS FROM SALES TAX, SO AS TO CREATE AN EXCLUSION FOR GROSS PROCEEDS OR SALES PRICE DERIVED FROM TOLL CHARGES FOR VOICE OR MESSAGE TRANSMISSION, CHARGES FOR TELEGRAPH MESSAGES AND CARRIER AND CUSTOMER ACCESS LINE CHARGES FROM SALES TAX; AND TO REPEAL SECTION 12-36-2645, RELATING TO TAXES ON THE PROCEEDS OF 900/976 TELEPHONE SERVICES, SO AS TO REPEAL THE TEN PERCENT SALES TAX IMPOSED UPON THE PROCEEDS OF 900/976 TELEPHONE SERVICES.

**01/22/97 Senate Introduced and read first time SJ-10**

**01/22/97 Senate Referred to Committee on Finance SJ-10**