

## Session 114 - (2001-2002)

**S 0027 General Bill, By Elliott, Ford, Reese, Rankin and Branton**

***Similar (H 3121)***

**Summary:** Food items lawfully purchased with Agriculture coupons, sales tax exemption, reduced rate provisions; Taxation

A BILL TO AMEND SECTION 12-36-2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES AND USE TAX EXEMPTIONS, SO AS TO REDUCE AT THE RATE OF ONE PERCENT A YEAR THE FOUR PERCENT STATE SALES TAX ON FOOD ITEMS WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS, TO EXEMPT COMPLETELY FROM THE STATE PORTION OF THE TAX ALL SUCH FOOD AND MEALS EFFECTIVE JULY 1, 2004, TO PROVIDE FOR THE USE OF THE REVENUE FROM THE REDUCED RATES OF TAX DURING THE PHASE-IN PERIOD, AND TO AMEND AN ACT OF 2000 BEARING RATIFICATION NUMBER 453, RELATING TO SUPPLEMENTAL APPROPRIATIONS, SO AS TO DELETE A SALES TAX EXEMPTION FOR FOOD ITEMS MADE OBSOLETE BY THE PROVISIONS OF THIS ACT.

**01/10/01 Senate Introduced and read first time SJ-14**

**01/10/01 Senate Referred to Committee on Finance SJ-14**