

## Session 114 - (2001-2002)

**H 3121 General Bill, By Kirsh, Barrett, Moody-Lawrence, Altman, Meacham-Richardson, Simrill, Walker, Robinson and Gilham**

***Similar (S 0027)***

**Summary:** Food items lawfully purchased with Agriculture coupons, sales tax exemption, reduction 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.

**12/13/00 House Prefiled**

**12/13/00 House Referred to Committee on Ways and Means**

**01/09/01 House Introduced and read first time HJ-55**

**01/09/01 House Referred to Committee on Ways and Means HJ-56**