

Session 119 - (2011-2012)

H 3320 General Bill, By Cobb-Hunter

Summary: Sales and use tax

A BILL TO AMEND SECTION 12-36-2110, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE MAXIMUM SALES, USE, OR CASUAL EXCISE TAX ON CERTAIN ITEMS OF TANGIBLE PERSONAL PROPERTY, INCLUDING MOTOR VEHICLES, SO AS TO INCREASE THE MAXIMUM TAX FROM THREE HUNDRED TO FIVE HUNDRED DOLLARS; AND BY ADDING SECTION 12-36-2115 SO AS TO PROVIDE A CREDIT EQUAL TO ONE-HALF THE SALES, USE, OR CASUAL EXCISE TAX OTHERWISE DUE ON THE SALE OR LEASE OF A MOTOR VEHICLE IN WHICH THE AMOUNT SUBJECT TO THE TAX IMPOSED BY THIS CHAPTER IS TEN THOUSAND DOLLARS OR LESS.

01/13/11 House Introduced and read first time (House Journal-page 219)

01/13/11 House Referred to Committee on Ways and Means (House Journal-page 219)