

## Session 116 - (2005-2006)

### H 3967 General Bill, By Coleman

**Summary:** Sales and use tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-36-2685 SO AS TO PROVIDE THAT A RETAILER DOING BUSINESS IN SOUTH CAROLINA WHO DELIVERS TANGIBLE PERSONAL PROPERTY INTO A COUNTY IN THIS STATE IN WHICH THE RETAILER MAINTAINS NO RETAIL LOCATIONS AND IN WHICH IS IMPOSED A LOCAL SALES AND USE TAX ADMINISTERED BY THE DEPARTMENT OF REVENUE, IS NOT REQUIRED TO COLLECT AND REMIT THAT COUNTY'S SALES AND USE TAX AND TO PROVIDE THAT THIS SECTION DOES NOT RELIEVE THE USER OR CONSUMER OF THE TANGIBLE PERSONNEL PROPERTY OF PAYING THE APPLICABLE LOCAL USE TAX.

**04/20/05 House Introduced and read first time HJ-9**

**04/20/05 House Referred to Committee on Ways and Means HJ-9**