

## Session 110 - (1993-1994)

### H 4089 General Bill, By C.L. Sturkie

A Bill to amend the Code of Laws of South Carolina, 1976, by adding Article 10 in Chapter 36 of Title 12, relating to the sales and use tax, by enacting the School Property Tax Relief Sales Tax Act, so as to increase the sales and use tax from five to six percent, distribute the revenue to school districts on an average daily membership basis, and provide a tax credit against the school property tax; to amend Section 12-36-2120, as amended, relating to sales tax exemptions, so as to delete all exemptions except the exemption for prescription drugs and constitutionally mandated exemptions and to add an exemption for food; and to repeal Section 12-36-2110, relating to the sales tax cap on motor vehicles, motorcycles, boats, aircraft, and certain other tangible personal property.

**04/14/93 House Introduced and read first time HJ-62**

**04/14/93 House Referred to Committee on Ways and Means HJ-62**