**South Carolina General Assembly**

118th Session, 2009-2010

**H. 4465**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Bowers

Document Path: l:\council\bills\ggs\22386htc10.docx

Introduced in the House on January 28, 2010

Currently residing in the House Committee on **Ways and Means**

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/28/2010 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2010\01-28-10.docx)‑6

1/28/2010 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\01-28-10.docx)‑6

**VERSIONS OF THIS BILL**

[1/28/2010](file:///p:\pprever\2009-10\4465_20100128.docx)

**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES TAX EXEMPTIONS, SO AS TO DELETE THE EXEMPTION ALLOWED IN THE EXCHANGE OF ACCOMMODATIONS IN THE CASE OF TIME SHARE UNITS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑36‑2120(31) of the 1976 Code is amended to read:

“(31) vacation time sharing plans, vacation multiple ownership interests, and exchanges of interests in vacation time sharing plans and vacation multiple ownership interests as provided by Chapter 32, ~~of~~ Title 27, ~~and~~ but this exemption does not extend to any other exchange of such accommodations in which the accommodations to be exchanged are the primary consideration;”

SECTION 2 This act takes effect July 1, 2010.

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