**South Carolina General Assembly**

121st Session, 2015-2016

**H. 3062**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Goldfinch, G.R. Smith and Pitts

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Introduced in the House on January 13, 2015

Introduced in the Senate on May 4, 2015

Last Amended on April 29, 2015

Currently residing in the Senate Committee on **Finance**

Summary: Sales and use tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/11/2014 House Prefiled

12/11/2014 House Referred to Committee on **Ways and Means**

1/13/2015 House Introduced and read first time ([House Journal‑page 80](file:///h:\HJ%20Archive\2015\01-13-15.docx))

1/13/2015 House Referred to Committee on **Ways and Means** ([House Journal‑page 80](file:///h:\HJ%20Archive\2015\01-13-15.docx))

1/15/2015 House Member(s) request name added as sponsor: Pitts

4/23/2015 House Committee report: Favorable **Ways and Means** ([House Journal‑page 117](file:///h:\HJ%20Archive\2015\04-23-15.docx))

4/28/2015 House Debate adjourned until Wed., 4‑29‑15 ([House Journal‑page 119](file:///h:\HJ%20Archive\2015\04-28-15.docx))

4/29/2015 House Requests for debate‑Rep(s). Norman, Kirby, Crosby, Daning, Anthony, Southard, Atwater, Thayer, Loftis, Burns, Newton, Long ([House Journal‑page 108](file:///h:\HJ%20Archive\2015\04-29-15.docx))

4/29/2015 House Amended ([House Journal‑page 158](file:///h:\HJ%20Archive\2015\04-29-15.docx))

4/29/2015 House Read second time ([House Journal‑page 158](file:///h:\HJ%20Archive\2015\04-29-15.docx))

4/29/2015 House Roll call Yeas‑105 Nays‑0 ([House Journal‑page 159](file:///h:\HJ%20Archive\2015\04-29-15.docx))

4/30/2015 House Read third time and sent to Senate ([House Journal‑page 19](file:///h:\HJ%20Archive\2015\04-30-15.docx))

5/4/2015 Senate Introduced and read first time ([Senate Journal‑page 6](file:///h:\SJ%20Archive\2015\05-04-15.docx))

5/4/2015 Senate Referred to Committee on **Finance** ([Senate Journal‑page 6](file:///h:\SJ%20Archive\2015\05-04-15.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3062&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/11/2014](file:///p:\pprever\2015-16\3062_20141211.docx)

[4/23/2015](file:///p:\pprever\2015-16\3062_20150423.docx)

[4/29/2015](file:///p:\pprever\2015-16\3062_20150429.docx)

AMENDED

April 29, 2015

**H. 3062**

Introduced by Reps. Goldfinch, G.R. Smith and Pitts

S. Printed 4/29/15--H.

Read the first time January 13, 2015.

**A** **BILL**

TO AMEND SECTION 12‑36‑2120, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES AND USE TAX, SO AS TO EXEMPT FROM THESE TAXES GROSS PROCEEDS OF SALES OR SALES PRICE OF CHILDREN’S CLOTHING SOLD TO A PRIVATE CHARITABLE ORGANIZATION FOR THE SOLE PURPOSE OF DISTRIBUTION AT NO COST TO NEEDY CHILDREN AND TO DEFINE “CLOTHING” AND “NEEDY CHILDREN”.

Amend Title To Conform

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

SECTION 1. Section 12‑36‑2120 of the 1976 Code is amended by adding an appropriately numbered new item at the end to read:

“( ) children’s clothing sold to a private charitable organization exempt from federal and state income tax, except for private schools, for the sole purpose of distribution by that organization to needy children. For purposes of this item:

(a) ‘clothing’ means those items exempt from sales and use tax pursuant to item (57)(a)(i) and (iii) of this section; and

(b) ‘needy children’ means children eligible for free meals under the National School Lunch Program of the United States Department of Agriculture.”

SECTION 2. The provisions of this act expire on December 31, 2020.

SECTION 3. This act takes effect July 1, 2015.

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