**South Carolina General Assembly**

122nd Session, 2017-2018

**S. 1093**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Reese

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Introduced in the Senate on March 6, 2018

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

Summary: Sales tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/6/2018 Senate Introduced and read first time ([Senate Journal‑page 15](file:///h:\sj\20180306.docx))

3/6/2018 Senate Referred to Committee on **Finance** ([Senate Journal‑page 15](file:///h:\sj\20180306.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=1093&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[3/6/2018](file:///p:\pprever\2017-18\1093_20180306.docx)

**A** **BILL**

TO AMEND SECTION 12-36-910(B)(3)(a), RELATING TO SALES TAX ON COMMUNICATION SERVICES, TO EXCLUDE FROM THE IMPOSITION OF THE SALES TAX IMPOSED BY SECTION 12-36-910 VIDEO STREAMING SERVICES RECEIVED BY THE CUSTOMER OVER THE INTERNET.

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

SECTION 1. Section 12-36-910(B)(3)(a) of the 1976 Code is amended to read:

“(3)(a) gross proceeds accruing or proceeding from the charges for the ways or means for the transmission of the voice or messages, including the charges for use of equipment furnished by the seller or supplier of the ways or means for the transmission of the voice or messages, but not including video streaming services received by the customer over the internet. Gross proceeds from the sale of prepaid wireless calling arrangements subject to tax at retail pursuant to item (5) of this subsection are not subject to tax pursuant to this item. Effective for bills rendered after August 1, 2002, charges for mobile telecommunications services subject to the tax under this item must be sourced in accordance with the Mobile Telecommunications Sourcing Act as provided in Title 4 of the United States Code. The term “charges for mobile telecommunications services” is defined for purposes of this section the same as it is defined in the Mobile Telecommunications Sourcing Act. All other definitions and provisions of the Mobile Telecommunications Sourcing Act as provided in Title 4 of the United States Code are adopted. Telecommunications services are sourced in accordance with Section 12‑36‑1920;”

SECTION 2. This act takes effect upon approval by the Governor.

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