**South Carolina General Assembly**

123rd Session, 2019-2020

**S. 272**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Senn

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Introduced in the Senate on January 8, 2019

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

Summary: Sales tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/12/2018 Senate Prefiled

12/12/2018 Senate Referred to Committee on **Finance**

1/8/2019 Senate Introduced and read first time ([Senate Journal‑page 162](file:///h:\sj\20190108.docx))

1/8/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 162](file:///h:\sj\20190108.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=272&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/12/2018](file:///p:\pprever\2019-20\272_20181212.docx)

**A** **BILL**

TO AMEND ARTICLE 9, CHAPTER 36, TITLE 12 OF THE 1976 CODE, RELATING TO SALES TAX, BY ADDING SECTION 12-36-915, TO PROVIDE THAT A BUSINESS THAT CHARGES A FEE FOR THE SERVICE OF FOOD, BEVERAGES, OR A COMBINATION THEREOF AND THAT PAID SALES TAX ON THE FOOD OR BEVERAGES WHEN PURCHASED AT RETAIL IS NOT IN THE BUSINESS OF SELLING TANGIBLE PERSONAL PROPERTY AT RETAIL.

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

SECTION 1. Article 9, Chapter 36, Title 12 is amended by adding:

“Section 12-36-915. A business that charges a fee for the service of food, beverages, or a combination thereof and that paid sales tax on the food or beverages when purchased at retail is not in the business of selling tangible personal property at retail.”

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

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