**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 5451**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Chumley, Burns and Jones

Document Path: l:\council\bills\sm\20085dg20.docx

Introduced in the House on April 8, 2020

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

Summary: Sales and hospitality tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/8/2020 House Introduced and read first time ([House Journal‑page 29](file:///h:\hj\20200408.docx))

4/8/2020 House Referred to Committee on **Ways and Means** ([House Journal‑page 29](file:///h:\hj\20200408.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=5451&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[4/8/2020](file:///p:\pprever\2019-20\5451_20200408.docx)

**A** **BILL**

TO AMEND SECTION 12‑36‑2120, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO EXEMPT PREPARED MEALS, PREPARED FOOD, AND BEVERAGES; AND BY ADDING SECTION 6‑1‑780 SO AS TO EXEMPT PREPARED MEALS, PREPARED FOOD, AND BEVERAGES FROM THE LOCAL HOSPITALITY TAX.

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 item at the end to read:

“( ) prepared meals, prepared food, and beverages.”

SECTION 2. Article 7, Chapter 1, Title 6 of the 1976 Code is amended by adding:

“Section 6‑1‑780. Notwithstanding any other provision of this article, for so long as prepared meals, prepared food, and beverages are exempt from the state sales tax as set forth in Section 12‑36‑2120, prepared meals, prepared food, and beverages are also exempt from the local hospitality tax authorized by this article.”

SECTION 3. This act takes effect on the first day of the first full month beginning after the Governor’s approval.

‑‑‑‑XX‑‑‑‑