**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4598**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Burns, Carter, Clyburn and Guffey

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Introduced in the House on January 9, 2024

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

Summary: Nonprofit sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

11/16/2023 House Prefiled

11/16/2023 House Referred to Committee on **Ways and Means**

1/9/2024 House Introduced and read first time ([House Journal‑page 94](h:\hj\20240109.docx))

1/9/2024 House Referred to Committee on **Ways and Means** ([House Journal‑page 94](h:\hj\20240109.docx))

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**VERSIONS OF THIS BILL**

[11/16/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4598_20231116.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12‑36‑2120, relating to sales tax exemptions, so as to exempt sales made to a nonprofit organization with federal tax‑exempt status.

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

SECTION 1. Section 12‑36‑2120(B) of the S.C. Code is amended by adding an item to read:

(84) sales made to a nonprofit organization that is exempt from federal income tax pursuant to Section 501(c) of the Internal Revenue Code.

SECTION 2. This act takes effect July 1, 2024.

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