**South Carolina General Assembly**

125th Session, 2023-2024

**H. 5116**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Beach

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Introduced in the House on February 15, 2024

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

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/15/2024 House Introduced and read first time ([House Journal‑page 15](h:\hj\20240215.docx))

2/15/2024 House Referred to Committee on **Ways and Means** ([House Journal‑page 15](h:\hj\20240215.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=5116&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/15/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/5116_20240215.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 PROVIDE FOR A SALES TAX EXEMPTION FOR OVER‑THE‑COUNTER MEDICAL DEVICES, PRODUCTS, AND DRUGS PURCHASED BY AN INDIVIDUAL SIXTY-FIVE YEARS OF AGE OR OLDER.

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

SECTION 1. Section 12‑36‑2120 of the S.C. Code is amended by adding:

(84) over‑the‑counter medical devices, products, and drugs purchased by an individual sixty‑five years of age or older.

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2024.

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