

SOUTH CAROLINA
HOUSE AMENDMENT

AMENDMENT NO. _____

David Good
April 24, 2024

ADOPTED	REJECTED	TABLED	ADJOURN DEBATE	RECONSIDERED	ROO

Clerk of the House

ADOPTION NO. _____

BILL NO: S. 969

(Reference is to the original version)

Rep. Willis proposes the following amendment (LC-969.DG0007H):

Amend the bill, as and if amended, by adding an appropriately numbered SECTION to read:

SECTION X. Section 4-37-30(A)(9) of the S.C. Code is amended to read:

(9) The tax authorized by this section is in addition to all other local sales and use taxes and applies to the gross proceeds of sales in the applicable jurisdiction which are subject to the tax imposed by Chapter 36-~~of~~₂ Title 12 and the enforcement provisions of Chapter 54-~~of~~₂ Title 12. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36-~~of~~₂ Title 12 are exempt from the tax imposed by this section. The gross proceeds of the sale of food lawfully purchased with United States Department of Agriculture food stamps are exempt from the tax

imposed by this section. For any tax authorized by this section pursuant to a referendum held on or after November 5, 2024, unprepared food items eligible for purchase with United States Department of Agriculture food coupons may be exempt from the tax imposed pursuant to this section at the election of the governing body of a county as may be provided in the authorizing ordinance required by item (1). The tax imposed by this section also applies to tangible personal property subject to the use tax in Article 13, Chapter 36-~~0~~_f, Title 12.

Renumber sections to conform.

Amend title to conform.