

## Session 121 - (2015-2016)

### S 0170 General Bill, By Kimpson

**Summary:** Sales and use tax

A BILL TO AMEND CHAPTER 36, TITLE 12 OF THE 1976 CODE, RELATING TO THE SOUTH CAROLINA SALES AND USE TAX ACT, BY ADDING SECTION 12-36-71, TO PROVIDE THAT A RETAILER IS PRESUMED TO BE LIABLE FOR THE SALES TAX OR RESPONSIBLE FOR COLLECTING AND REMITTING THE USE TAX IF THE RETAILER ENTERS INTO AN AGREEMENT WITH A RESIDENT OF THIS STATE UNDER WHICH THE RESIDENT, FOR CONSIDERATION, REFERS POTENTIAL CUSTOMERS, WHETHER BY AN INTERNET LINK OR OTHERWISE, TO REQUIRE SUCH RETAILERS TO OBTAIN A RETAIL LICENSE AND REMIT SALES AND USE TAX ON ALL TAXABLE RETAIL SALES, AND TO PROVIDE EXCEPTIONS.

12/03/14	Senate	Prefiled
12/03/14	Senate	Referred to Committee on Finance
01/13/15	Senate	Introduced and read first time (Senate Journal-page 113)
01/13/15	Senate	Referred to Committee on Finance (Senate Journal-page 113)
03/18/15	Senate	Committee report: Favorable with amendment Finance (Senate Journal-page 10)
03/24/15	Senate	Committee Amendment Adopted (Senate Journal-page 25)
03/31/15	Senate	Read second time (Senate Journal-page 17)
03/31/15	Senate	Roll call Ayes-37 Nays-4 (Senate Journal-page 17)
05/12/15	Senate	Read third time and sent to House (Senate Journal-page 16)
05/12/15	House	Introduced and read first time (House Journal-page 47)
05/12/15	House	Referred to Committee on Ways and Means (House Journal-page 47)