

Session 126 - (2025-2026)

H 3364 General Bill, By Moss, Lawson and Forrest

Summary: Sales tax exemption

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO THE SALES TAX EXEMPTION ON FARM MACHINERY, SO AS TO PROVIDE THAT ALL-TERRAIN VEHICLES AND UTILITY TERRAIN VEHICLES ARE NOT CONSIDERED AUTOMOBILES OR TRUCKS AND QUALIFY FOR THE EXEMPTION IF USED FOR QUALIFYING PURPOSES.

12/05/24 House Prefiled

12/05/24 House Referred to Committee on Ways and Means

01/14/25 House Introduced and read first time (House Journal-page 181)

01/14/25 House Referred to Committee on Ways and Means (House Journal-page 181)