

## 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)**