

## Session 123 - (2019-2020)

### H 3412 General Bill, By G.R. Smith

#### Summary: Sales and Use Tax Collection Protection Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, SO AS TO ENACT THE "SALES AND USE TAX COLLECTION PROTECTION ACT" BY ADDING SECTION 12-36-2697 SO AS TO PROVIDE THAT THE CIRCUIT COURTS OF THIS STATE HAVE JURISDICTION OVER CERTAIN CIVIL ACTIONS WHEREBY ANOTHER STATE ASSERTS THAT A SOUTH CAROLINA BUSINESS MUST COLLECT AND REMIT SALES AND USE TAXES TO THAT STATE.

12/18/18 House Prefiled

12/18/18 House Referred to Committee on Ways and Means

01/08/19 House Introduced and read first time (House Journal-page 230)

01/08/19 House Referred to Committee on Ways and Means (House Journal-page 230)