

## Session 114 - (2001-2002)

**H 3442 General Bill, By Robinson, Wilkins, W.D. Smith, Quinn, Koon, Knotts, Allison, Altman, Barfield, Barrett, Bingham, Campsen, Cato, Chellis, Coates, Cooper, Cotty, Dantzler, Davenport, Delleney, Easterday, Edge, Fleming, Frye, Gilham, Gourdine, Hamilton, Harrell, Harrison, Haskins, Hinson, Huggins, Jennings, Keegan, Kelley, Kirsh, Klauber, Law, Leach, Limehouse, Littlejohn, Loftis, Lucas, Martin, McGee, Meacham-Richardson, Merrill, D. Owens, Perry, Rhoad, Rice, Riser, Rodgers, Sandifer, Scarborough, Sharpe, Simrill, Sinclair, D.C. Smith, F.N. Smith, G.M. Smith, J.R. Smith, Stille, Talley, Taylor, Thompson, Tripp, Trotter, Vaughn, Walker, Webb, Whatley, White, Witherspoon, A. Young and J. Young**

**Summary:** Sales tax exemptions on food items purchased with U.S. Agriculture Department coupons; Taxation

A BILL TO AMEND SECTION 12-36-2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES AND USE TAX EXEMPTIONS, SO AS TO REDUCE AT THE RATE OF ONE PERCENT A YEAR THE FOUR PERCENT STATE SALES TAX ON FOOD ITEMS WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS, TO EXEMPT COMPLETELY FROM THE STATE PORTION OF THE TAX ALL SUCH FOOD AND MEALS EFFECTIVE JANUARY 1, 2005, TO PROVIDE FOR THE USE OF THE REVENUE FROM THE REDUCED RATES OF TAX DURING THE PHASE-IN PERIOD, AND TO AMEND AN ACT OF 2000 BEARING RATIFICATION NUMBER 453, RELATING TO SUPPLEMENTAL APPROPRIATIONS, SO AS TO DELETE A SALES TAX EXEMPTION FOR FOOD ITEMS MADE OBSOLETE BY THE PROVISIONS OF THIS ACT.

02/01/01	House	Introduced and read first time HJ-15
02/01/01	House	Referred to Committee on Ways and Means HJ-16
04/05/01	House	Committee report: Favorable with amendment Ways and Means HJ-3
04/11/01	House	Amended HJ-26
04/11/01	House	Debate interrupted HJ-29
04/11/01	House	Read second time HJ-35
04/11/01	House	Roll call Yeas-85 Nays-21 HJ-35
04/11/01	House	Unanimous consent for third reading on next legislative day HJ-36
04/12/01	House	Read third time and sent to Senate HJ-3
04/17/01	Senate	Introduced and read first time SJ-9
04/17/01	Senate	Referred to Committee on Finance SJ-9