

## Session 117 - (2007-2008)

**H 3673 General Bill, By E.H. Pitts, Ballentine, Cotty, Stewart, Herbkersman, Kelly, Mulvaney, Rice, D.C. Smith and Whitmire**

**Summary:** Sales and use tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-21-625 SO AS TO IMPOSE AN ADDITIONAL LICENSE TAX ON EACH CIGARETTE SUBJECT TO THE LICENSE TAX ON CIGARETTES IN AN AMOUNT EQUAL TO 3.25 CENTS ON EACH CIGARETTE, TO ESTABLISH THE GROCERIES' SALES TAX RELIEF FUND TO RECEIVE THE REVENUE OF THIS TAX AND PROVIDE FOR THE USE OF THIS FUND FOR THE ELIMINATION OF THE STATE SALES AND USE TAX ON THE GROSS PROCEEDS OF THE SALE OR SALES PRICE OF UNPREPARED FOOD, AND TO PROVIDE FOR THE COLLECTION AND ENFORCEMENT OF THIS ADDITIONAL TAX; TO AMEND SECTION 12-36-910, AS AMENDED, RELATING TO THE IMPOSITION OF THE STATE SALES AND USE TAX, SO AS TO DELETE LANGUAGE PROVIDING FOR A THREE PERCENT SALES AND USE TAX ON THE GROSS PROCEEDS OF THE SALE OR SALES PRICE OF UNPREPARED FOOD; AND TO AMEND SECTION 12-36-2120, AS AMENDED, RELATING TO THE EXEMPTIONS FROM THE STATE SALES AND USE TAX, SO AS TO INCLUDE THE GROSS PROCEEDS OF THE SALE OR SALES PRICE OF UNPREPARED FOOD.

**03/08/07 House Introduced and read first time HJ-9**

**03/08/07 House Referred to Committee on Ways and Means HJ-10**