

## Session 113 - (1999-2000)

**H 3911 General Bill, By Robinson, D. Smith, Kelley, Barrett, Allison, Easterday, Wilkins, H. Brown, Harrell, Woodrum, Simrill, Allen, Altman, Barfield, Beck, Campsen, Cato, Cooper, Dantzler, Davenport, Edge, Fleming, Gamble, Gilham, Hamilton, Harrison, Haskins, Hinson, Keegan, Knotts, Leach, Limehouse, Littlejohn, Loftis, Lucas, Maddox, Martin, Mason, McGee, Meacham, Rice, Riser, Rodgers, Sandifer, Sharpe, R. Smith, Taylor, Townsend, Tripp, Trotter, Vaughn, Walker, Webb, Whatley, Witherspoon and Young-Brickell**

**Summary:** Sales tax exemption, food lawfully purchased with Agriculture Department food coupons

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 PHASE IN AN EXEMPTION FOR FOOD ITEMS WHICH LAWFULLY MAY BE PURCHASED WITH UNITED STATES DEPARTMENT OF AGRICULTURE FOOD COUPONS, TO PROVIDE FOR THE USE OF THE REVENUE FROM THE REDUCED RATES OF TAX DURING THE PHASE-IN PERIOD, TO PROVIDE THAT GENERAL FUND REVENUES MUST BE CREDITED TO THE EIA FUND IN FISCAL YEARS 1999-00 THROUGH 2003-04 TO ENSURE THAT EIA REVENUES ATTRIBUTABLE TO FOOD SALES ARE NOT LESS THAN SUCH REVENUES IN FISCAL YEAR 1998-99, AND TO PROVIDE FOR THE APPLICATION OF LOCAL SALES AND USE TAXES ON SALES AND CONSUMPTION OF THESE FOOD ITEMS REGARDLESS OF THE STATE EXEMPTION FOR THESE ITEMS.

04/13/99	House	Introduced and read first time HJ-25
04/13/99	House	Referred to Committee on Ways and Means HJ-25
04/22/99	House	Committee report: Favorable with amendment Ways and Means HJ-6
04/28/99	House	Amended HJ-24
04/28/99	House	Read second time HJ-25
04/29/99	House	Read third time and sent to Senate HJ-14
05/04/99	Senate	Introduced and read first time SJ-14
05/04/99	Senate	Referred to Committee on Finance SJ-14