

Session 119 - (2011-2012)

**H 4091 General Bill, By Bingham, Toole, Huggins, Ballentine, Spires, Atwater, Quinn, Frye, Cooper and Harrell
Similar (S 0808)**

Summary: Requirement for creating a nexus with S.C. for sales and use tax purposes

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-36-2691 SO AS TO PROVIDE THAT OWNING OR UTILIZING A DISTRIBUTION FACILITY WITHIN SOUTH CAROLINA IS NOT CONSIDERED IN DETERMINING WHETHER THE PERSON HAS A PHYSICAL PRESENCE IN SOUTH CAROLINA SUFFICIENT TO ESTABLISH NEXUS WITH SOUTH CAROLINA FOR SALES AND USE TAX PURPOSES, AND TO PROVIDE THE APPLICABLE REQUIREMENTS AND DURATION.

04/13/11 House Introduced and read first time (House Journal-page 50)

04/13/11 House Referred to Committee on Ways and Means (House Journal-page 50)