

## Session 117 - (2007-2008)

### H 4524 General Bill, By Bingham and Kirsh

**Summary:** Sales tax exemptions

A BILL TO AMEND SECTION 12-36-2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES TAX EXEMPTIONS, SO AS TO CLARIFY THAT THE EXEMPTIONS ALLOWED FOR OTHERWISE QUALIFYING DURABLE MEDICAL EQUIPMENT AND MEDICAL SUPPLIES MUST BE SOLD PURSUANT TO WRITTEN PRESCRIPTION OR CERTIFICATE OF MEDICAL NECESSITY; AND TO AMEND ACT 99 OF 2007, RELATING TO SALES TAX EXEMPTIONS, SO AS TO REVISE THE SCHEDULE OF THE PHASE-IN OF THE SALES TAX FOR DURABLE MEDICAL EQUIPMENT AND RELATED SUPPLIES AND TO ELIMINATE THE REVENUE GROWTH REQUIREMENT FOR THE PHASE-IN OF THIS EXEMPTION.

**01/22/08 House Introduced and read first time HJ-5**

**01/22/08 House Referred to Committee on Ways and Means HJ-5**