

## Session 123 - (2019-2020)

### **H 4532 General Bill, By Pope, Clemons, Daning, Taylor, Bailey, Jordan, Kirby, Allison, Bennett, Brown, Chellis and Norrell**

#### **Summary:** Sales tax rate

A BILL TO AMEND SECTIONS 12-36-60, 12-36-70, 12-36-90, 12-36-110, AND 12-36-130, CODE OF LAWS OF SOUTH CAROLINA, 1976, ALL RELATING TO DEFINITIONS FOR PURPOSES OF THE SALES TAX, SO AS TO INCLUDE THE SALES OF SERVICES; BY ADDING SECTION 12-36-160 SO AS TO DEFINE "SERVICES"; TO AMEND SECTION 12-36-910, RELATING TO THE FIVE PERCENT STATE SALES TAX RATE, SO AS TO REDUCE THE SALES TAX RATE TO THREE PERCENT; TO AMEND SECTION 12-36-920, RELATING TO THE STATE ACCOMMODATIONS TAX, SO AS TO MAKE A CONFORMING CHANGE BY REDUCING THE RATE; TO AMEND SECTION 12-36-940, RELATING TO AMOUNTS THAT MAY BE ADDED TO SALES PRICES TO ACCOUNT FOR TAX, SO AS AUTHORIZE THE DEPARTMENT TO MAKE ADJUSTMENTS; TO REPEAL ARTICLE 11 OF CHAPTER 36, TITLE 12, RELATING TO THE ADDITIONAL ONE PERCENT SALES AND USE TAX; TO AMEND SECTIONS 12-36-1310 AND 12-36-1320, BOTH RELATING TO THE USE TAX, SO AS TO MAKE A CONFORMING CHANGE BY REDUCING THE RATE; TO AMEND SECTION 12-36-1710, RELATING TO THE CASUAL EXCISE TAX, SO AS TO MAKE A CONFORMING CHANGE BY REDUCING THE RATE; TO AMEND SECTION 12-36-2120, RELATING TO SALES TAX EXEMPTIONS, SO AS TO REMOVE THE EXEMPTION ON CERTAIN ITEMS; TO AMEND SECTION 12-36-2530, RELATING TO TAXES ON ITEMS DELIVERED OUT OF STATE, SO AS TO MAKE A CONFORMING CHANGE; TO AMEND SECTIONS 12-36-2620, 12-36-2630, AND 12-36-2640, ALL RELATING TO THE CREDITING OF CERTAIN TAXES, SO AS TO CREDIT SUCH TAXES IN THE SAME PROPORTION AS THEY WERE CREDITED BEFORE THE RATE REDUCTION; TO REPEAL SECTION 12-36-2646 RELATING TO THE TAX EXCLUSION FOR INDIVIDUALS AT LEAST EIGHTY FIVE YEARS OF AGE; BY ADDING ARTICLE 11 TO CHAPTER 10, TITLE 4 SO AS TO CREATE THE "TAX REFORM RESERVE FUND" AND TO SPECIFY ITS PURPOSE; AND BY ADDING ARTICLE 11 TO CHAPTER 10, TITLE 4 SO AS TO PROPORTIONALLY REDUCE LOCAL SALES AND USE TAXES IN THE SAME MANNER AS THE STATE SALES AND USE TAX.

**05/02/19 House Introduced and read first time (House Journal-page 81)**

**05/02/19 House Referred to Committee on Ways and Means (House Journal-page 81)**

**05/02/19 Scrivener's error corrected**