

## Session 115 - (2003-2004)

**H 4554 General Bill, By Herbkersman and Gilham**

***Similar (S 0795)***

**Summary:** Sales and use tax exemptions, "sunset provisions"

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-36-2140 SO AS TO "SUNSET" STATE SALES AND USE TAX EXEMPTIONS EVERY THREE YEARS BEGINNING IN 2005 AND TO PROVIDE THAT EXEMPTIONS MAY BE REINSTATED ONLY BY MEANS OF A JOINT RESOLUTION ENACTED BY THE GENERAL ASSEMBLY WHICH BY ITS TERMS SPECIFICALLY REINSTATES EXEMPTIONS, TO REQUIRE ADDITIONALLY THAT FOR REINSTATEMENT OF A SPECIFIC EXEMPTION IT'S REINSTATEMENT MUST RECEIVE A SEPARATE AFFIRMATIVE RECORDED TWO-THIRDS VOTE IN EACH HOUSE OF THE GENERAL ASSEMBLY, TO PROVIDE EXCEPTIONS, AND TO PROVIDE FOR NOTICE OF DELETED AND REINSTATED EXEMPTIONS.

**01/15/04 House Introduced and read first time HJ-276**

**01/15/04 House Referred to Committee on Ways and Means HJ-276**