

## Session 120 - (2013-2014)

### **H 5355 General Bill, By R.L. Brown, Whipper and King**

#### **Summary:** Accommodation Tax

A BILL TO AMEND SECTIONS 12-36-2620, 12-36-2630, AND 12-36-2640, CODE OF LAWS OF SOUTH CAROLINA, 1976, ALL RELATING TO THE COMPONENTS OF CERTAIN TAXES, SO AS TO PROVIDE THAT ONE PERCENT OF THE SALES AND USE TAX, ACCOMMODATIONS TAX, AND CASUAL EXCISE TAX DOES NOT APPLY TO PERSONS SEVENTY-FIVE YEARS OF AGE OR OLDER RATHER THAN EIGHTY-FIVE YEARS OF AGE; AND TO AMEND SECTION 12-36-2646, RELATING TO POSTING NOTICE OF THE TAX EXCLUSION, SO AS TO MAKE A CONFORMING CHANGE.

**06/03/14 House Introduced and read first time (House Journal-page 53)**

**06/03/14 House Referred to Committee on Ways and Means (House Journal-page 53)**