

## Session 115 - (2003-2004)

### **S 0795 General Bill, By Richardson and Short**

**Similar (H 4554)**

**Summary:** State sales and use tax exemptions, "sunset" and reinstatement 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 ITS 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.

**12/16/03 Senate Prefiled**

**12/16/03 Senate Referred to Committee on Finance**

**01/13/04 Senate Introduced and read first time SJ-25**

**01/13/04 Senate Referred to Committee on Finance SJ-25**