

Session 107 - (1987-1988)

H 2684 General Bill, By Fair

A Bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-35-555 so as to provide that the sales tax on a sale of a new or used automobile in this State to a resident of another state who intends to register the vehicle in his state of residence is the tax that would be due on the sale in the purchaser's state of residence but not more than the sales tax that would otherwise be on the sale in this State, to amend the 1976 Code by adding Section 12-35-815 so as to allow as a credit against use tax due the amount of sales tax paid on tangible personal property purchased in another state for use in this State if the state of purchase allows a similar credit, and to amend Section 12-35-550, as amended, relating to exemptions from the sales tax, so as to delete the exemption for sales of vehicles purchased in this State by nonresidents for immediate use in another state.

| | | |
|----------|-------|---|
| 03/18/87 | House | Introduced and read first time HJ-1125 |
| 03/18/87 | House | Referred to Committee on Ways and Means HJ-1125 |
| 04/15/87 | House | Tabled in committee |