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Session 109 - (1991-1992)

S 0418 General Bill, By J.M. Waddell, J.C. Hayes, Leatherman and I.E. Lourie

A Bill to amend Section 12-36-110, Code of Laws of South Carolina, 1976, relating to the definition of "retail sale" for purposes of the South Carolina Sales and Use Tax Act, so as to provide that the definition includes the sale of food products, other than soft drinks in closed containers, to venders who sell the products through vending machines, and to provide that these venders are deemed to be the users or consumers of the products; and to amend Section 12-36-2120, relating to sales tax exemptions, so as to provide that portions of the standard industrial classification manual must be used as authority in determining qualifications for the exemption of machinery used in manufacturing.

01/09/91	Senate	Introduced and read first time SJ-19
01/09/91	Senate	Referred to Committee on Finance SJ-19
03/06/91	Senate	Committee report: Favorable with amendment Finance SJ-10
03/07/91	Senate	Amended SJ-20
03/07/91	Senate	Read second time SJ-20
03/07/91	Senate	Ordered to third reading with notice of amendments SJ-20
03/13/91	Senate	Read third time and sent to House SJ-9
03/14/91	House	Introduced and read first time HJ-6
03/14/91	House	Referred to Committee on Ways and Means HJ-7