**South Carolina General Assembly**

118th Session, 2009-2010

**S. 1349**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Leventis

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Introduced in the Senate on April 13, 2010

Currently residing in the Senate Committee on **Finance**

Summary: Sales and use tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/13/2010 Senate Introduced and read first time [SJ](file:///h:\SJ%20Archive\2010\04-13-10.docx)‑10

4/13/2010 Senate Referred to Committee on **Finance** [SJ](file:///h:\SJ%20Archive\2010\04-13-10.docx)‑10

**VERSIONS OF THIS BILL**

[4/13/2010](file:///p:\pprever\2009-10\1349_20100413.docx)

**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES AND USE TAX EXEMPTIONS FOR PURPOSES OF THE SOUTH CAROLINA SALES AND USE TAX ACT, SO AS TO EXEMPT FROM STATE‑IMPOSED SALES AND USE TAX TANGIBLE PERSONAL PROPERTY SOLD OR LEASED TO A PUBLIC INSTITUTION OF HIGHER LEARNING.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑36‑2120 of the 1976 Code as last amended by Act 124 of 2009, is further amended by adding an appropriately numbered item at the end to read:

“( ) tangible personal property sold or leased to a public institution of higher learning as defined in Section 59‑103-5(2), but this exemption does not apply for any local sales and use tax administered by the Department of Revenue.”

SECTION 2. This act takes effect on the first day of the first month following approval by the Governor.

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