**South Carolina General Assembly**

118th Session, 2009-2010

**S. 149**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Campsen

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Companion/Similar bill(s): 3209

Introduced in the Senate on January 13, 2009

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

Summary: Sales tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/10/2008 Senate Prefiled

12/10/2008 Senate Referred to Committee on **Finance**

1/13/2009 Senate Introduced and read first time [SJ](file:///h:\SJ%20Archive\2009\01-13-09.docx)‑143

1/13/2009 Senate Referred to Committee on **Finance** [SJ](file:///h:\SJ%20Archive\2009\01-13-09.docx)‑143

1/14/2009 Senate Referred to Subcommittee: O'Dell (ch), Peeler, Reese, Fair, Elliott

**VERSIONS OF THIS BILL**

[12/10/2008](file:///p:\pprever\2009-10\149_20081210.docx)

**A** **BILL**

TO AMEND SECTION 12‑36‑2120 OF THE 1976 CODE, RELATING TO SALES TAX EXEMPTIONS, TO CLARIFY THE APPLICATION OF THE SALES TAX EXEMPTION ALLOWED FOR ITEMS OF UNPREPARED FOOD.

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

SECTION 1. Section 12‑36‑2120(75) of the 1976 Code is amended to read:

“(75) unprepared food items that ~~lawfully may be purchased~~ are eligible for purchase by an individual with United States Department of Agriculture food coupons without regard to the place of consumption or method of distribution of such items but not including any otherwise eligible food item purchased for immediate consumption. However, the exemption allowed by this item applies only to the state sales and use tax imposed pursuant to this chapter. Where an exemption for food items is allowed pursuant to a local sales and use tax administered by the Department of Revenue, that exemption must be construed in the manner provided for the exemption allowed by this item.”

SECTION 2. This act takes effect upon approval by the Governor and applies for sales made after June 30, 2009.

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