**South Carolina General Assembly**

118th Session, 2009-2010

**H. 4442**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. J.R. Smith

Document Path: l:\council\bills\ggs\22466sd10.docx

Introduced in the House on January 27, 2010

Currently residing in the House Committee on **Ways and Means**

Summary: Sales and use tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/27/2010 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2010\01-27-10.docx)‑32

1/27/2010 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\01-27-10.docx)‑32

**VERSIONS OF THIS BILL**

[1/27/2010](file:///p:\pprever\2009-10\4442_20100127.docx)

**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES TAX EXEMPTIONS INCLUDING THE EXEMPTION OF CHARITABLE ORGANIZATIONS IF THE NET PROCEEDS ARE USED EXCLUSIVELY FOR THE CHARITABLE ORGANIZATION’S TAX EXEMPT PURPOSES, SO AS TO PROVIDE THAT THE SALE BY SUCH AN ORGANIZATION OF HANDGUNS, RIFLES, SHOTGUNS, AND RELATED AMMUNITION SHALL BE SALES TAX FREE ONLY ON THE “SECOND AMENDMENT WEEKEND” AS DEFINED IN THIS SECTION.

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

SECTION 1. Section 12‑36‑2120(41) of the 1976 Code is amended to read:

“(41) items sold by organizations exempt under Section 12‑37‑220A(3) and (4) and B(5), (6), (7), (8), (12), (16), (19), (22), and (24), if the net proceeds are used exclusively for exempt purposes and no benefit inures to any individual. An organization whose sales are exempted by this item is also exempt from the retail license tax provided in Article 5 of this chapter. Notwithstanding the provisions of this item, the sale by such an organization of handguns, rifles, and shotguns and related ammunition shall be sales tax free only on the ‘Second Amendment Weekend’ as defined in item (76) of this section;”

SECTION 2. This act takes effect upon approval by the Governor.

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