**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO ITEMS EXEMPTED FROM TAXES IMPOSED ON THEIR GROSS PROCEEDS OF SALES OR SALES PRICE, SO AS TO PROVIDE THAT CERTAIN FIRE SPRINKLER SYSTEMS INSTALLED IN A MANUFACTURED HOME ARE EXEMPT FROM THE TAXES IMPOSED UNDER THIS SECTION.

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 338 of 2008, is further amended by adding at the end:

“(78) a fire sprinkler system installed by a fire sprinkler contractor licensed by the South Carolina Contractor’s Licensing Board pursuant to the Fire Protection Sprinkler Systems Act in a manufactured home whose Manufacturer’s Statement of Origin or original title is dated prior to January 1, 1985, is exempt from the taxes imposed under this section.”

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

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