**South Carolina General Assembly**

119th Session, 2011-2012

**A235, R291, H3747**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Cooper

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Introduced in the House on February 24, 2011

Introduced in the Senate on April 14, 2011

Last Amended on May 31, 2012

Passed by the General Assembly on June 6, 2012

Governor's Action: June 18, 2012, Signed

Summary: Sales and use tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/24/2011 House Introduced and read first time ([House Journal‑page 11](file:///h:\hj%20archive\2011\02-24-11.docx))

2/24/2011 House Referred to Committee on **Ways and Means** ([House Journal‑page 11](file:///h:\hj%20archive\2011\02-24-11.docx))

4/6/2011 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 57](file:///h:\hj%20archive\2011\04-06-11.docx))

4/13/2011 House Amended ([House Journal‑page 56](file:///h:\hj%20archive\2011\04-13-11.docx))

4/13/2011 House Read second time ([House Journal‑page 56](file:///h:\hj%20archive\2011\04-13-11.docx))

4/13/2011 House Roll call Yeas‑91 Nays‑6 ([House Journal‑page 56](file:///h:\hj%20archive\2011\04-13-11.docx))

4/14/2011 House Read third time and sent to Senate ([House Journal‑page 11](file:///h:\hj%20archive\2011\04-14-11.docx))

4/14/2011 Senate Introduced and read first time ([Senate Journal‑page 10](file:///h:\sj%20archive\2011\04-14-11.docx))

4/14/2011 Senate Referred to Committee on **Finance** ([Senate Journal‑page 10](file:///h:\sj%20archive\2011\04-14-11.docx))

5/30/2012 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 11](file:///h:\sj%20archive\2012\05-30-12.docx))

5/31/2012 Senate Committee Amendment Adopted ([Senate Journal‑page 63](file:///h:\sj%20archive\2012\05-31-12.docx))

5/31/2012 Senate Read second time ([Senate Journal‑page 63](file:///h:\sj%20archive\2012\05-31-12.docx))

5/31/2012 Senate Roll call Ayes‑35 Nays‑3 ([Senate Journal‑page 63](file:///h:\sj%20archive\2012\05-31-12.docx))

5/31/2012 Senate Unanimous consent for third reading on next legislative day ([Senate Journal‑page 63](file:///h:\sj%20archive\2012\05-31-12.docx))

6/1/2012 Senate Read third time and returned to House with amendments ([Senate Journal‑page 3](file:///h:\sj%20archive\2012\06-01-12.docx))

6/6/2012 House Debate adjourned ([House Journal‑page 113](file:///h:\hj%20archive\2012\06-06-12.docx))

6/6/2012 House Concurred in Senate amendment and enrolled ([House Journal‑page 182](file:///h:\hj%20archive\2012\06-06-12.docx))

6/6/2012 House Roll call Yeas‑105 Nays‑0 ([House Journal‑page 182](file:///h:\hj%20archive\2012\06-06-12.docx))

6/12/2012 Ratified R 291

6/18/2012 Signed By Governor

6/20/2012 Effective date 06/18/12

6/26/2012 Act No. 235

**VERSIONS OF THIS BILL**

[2/24/2011](file:///p:\pprever\2011-12\3747_20110224.docx)

[4/6/2011](file:///p:\pprever\2011-12\3747_20110406.docx)

[4/13/2011](file:///p:\pprever\2011-12\3747_20110413.docx)

[5/30/2012](file:///p:\pprever\2011-12\3747_20120530.docx)

[5/31/2012](file:///p:\pprever\2011-12\3747_20120531.docx)

(A235, R291, H3747)

**AN ACT TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES TAX EXEMPTIONS, SO AS TO EXEMPT INJECTABLE MEDICATIONS AND INJECTABLE BIOLOGICS SO LONG AS THE MEDICATION OR BIOLOGIC IS ADMINISTERED BY OR PURSUANT TO THE SUPERVISION OF A PHYSICIAN IN AN OFFICE WHICH IS UNDER THE SUPERVISION OF A PHYSICIAN, OR IN A CENTER FOR MEDICARE OR MEDICAID SERVICES (CMS) CERTIFIED KIDNEY DIALYSIS FACILITY, AND TO DEFINE “BIOLOGICS” FOR THE PURPOSES OF THE EXEMPTION.**

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

**Certain injectable medications and injectable biologics exempted from sales tax**

SECTION 1. Section 12‑36‑2120 of the 1976 Code, as last amended by Act 280 of 2010, is further amended by adding a new item at the end to read:

“( )(a) Effective on July first immediately following a forecast meeting the requirements of subitem (b), injectable medications and injectable biologics, so long as the medication or biologic is administered by or pursuant to the supervision of a physician in an office which is under the supervision of a physician, or in a Center for Medicare or Medicaid Services (CMS) certified kidney dialysis facility. For purposes of this exemption, ‘biologics’ means the products that are applicable to the prevention, treatment, or cure of a disease or condition of human beings and that are produced using living organisms, materials derived from living organisms, or cellular, subcellular, or molecular components of living organisms.

(b) Beginning with the February 15, 2013, forecast by the Board of Economic Advisors of annual general fund revenue growth for the upcoming fiscal year, and annually thereafter until the conditions of this item are met, if the forecast of that growth equals at least two percent of the most recent estimate by the board of general fund revenues for the current fiscal year, then on July first, the exemption described in subitem (a) shall apply to fifty percent of the gross proceeds of sales of the described items. Beginning the next July first, the exemption shall apply to one hundred percent of the gross proceeds of sales of the described items. If the February fifteenth forecast meets the requirement for a rate reduction, the board promptly shall certify this result in writing to the Department of Revenue.”

**Time effective**

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

Ratified the 12th day of June, 2012.

Approved the 18th day of June, 2012.

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