**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES TAX EXEMPTIONS, SO AS TO EXEMPT THE GROSS PROCEEDS OF SALES OR SALES PRICE OF SOLAR PANELS USED FOR THE GENERATION OF ELECTRICITY.

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 280 of 2010, is further amended by adding an appropriately numbered new item at the end to read:

“( ) solar panels used for the generation of electricity.”

SECTION 2. This act takes effect July 1, 2011.

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