**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 ESTABLISH “HURRICANE PREPAREDNESS WEEKEND” WHEREBY CERTAIN HURRICANE PREPAREDNESS ITEMS SHALL BE EXEMPT FROM THE STATE SALES TAX.

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 32 of 2011, is further amended by adding an appropriately numbered item at the end to read:

“( )(a) sales taking place during a period beginning 12:01 a.m. on the last Friday in May and ending at twelve midnight the following Sunday of:

(i) portable generators used to provide light or communications or preserve food in the event of a power outage;

(ii) certain other hurricane preparedness equipment, including, but not limited to, blue ice, carbon monoxide detectors, cell phone batteries, cell phone chargers, gas or diesel fuel tanks, nonelectric food storage coolers, portable self‑powered light sources, portable self‑powered radios, two‑way radios, weather band radios, storm-shutter devices, tarpaulins or other flexible waterproof sheeting, ground anchor systems or tie down kits;

(iii) packages of AAA cell, AA cell, C cell, D cell, 6 volt, or 9 volt batteries, excluding automobile and boat batteries.

(b) For purposes of this section, ‘storm-shutter’ means materials and products manufactured, rated, and marketed specifically for the purpose of preventing window damage from storms.

(c) Notwithstanding any other provision of this section, the exemption shall apply to each portable generator with a sales price of one thousand dollars or less, and each article of other hurricane preparedness equipment with a sales price of sixty dollars or less. Any discount, coupon, or other credit offered either by the retailer or by a vendor of the retailer to reduce the final sales price to the customer shall be taken into account in determining the sales price for purposes of this exemption.

(d) Before July tenth of each year, the department shall publish and make available to the public and retailers a list of those articles qualifying for the exemption allowed by this item.

(e) The period beginning 12:01 a.m. on the last Friday in May and ending at twelve midnight the following Sunday shall be known as ‘Hurricane Preparedness Weekend’.”

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

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