**South Carolina General Assembly**

121st Session, 2015-2016

**A69, R112, H3568**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. G.R. Smith, Duckworth, Burns, Goldfinch, Clemmons, Yow, Kirby, Spires, Norrell, Cobb‑Hunter, Daning, Parks, Mitchell, Robinson‑Simpson, Bamberg, Limehouse, Sottile, Cole, Corley, Felder, Finlay, Funderburk, Gagnon, Hamilton, Hardee, Hardwick, Henderson, McCoy, McKnight, Nanney, Sandifer, Tallon, Wells, Willis, Dillard and Stavrinakis

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Introduced in the House on February 11, 2015

Introduced in the Senate on May 4, 2015

Last Amended on May 26, 2015

Passed by the General Assembly on June 3, 2015

Governor's Action: June 9, 2015, Signed

Summary: Sales tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/11/2015 House Introduced and read first time ([House Journal‑page 10](file:///h%3A%5CHJ%20Archive%5C2015%5C02-11-15.docx))

 2/11/2015 House Referred to Committee on **Ways and Means** ([House Journal‑page 10](file:///h%3A%5CHJ%20Archive%5C2015%5C02-11-15.docx))

 4/15/2015 House Member(s) request name added as sponsor: Dillard

 4/23/2015 House Member(s) request name added as sponsor: Stavrinakis

 4/23/2015 House Committee report: Favorable **Ways and Means** ([House Journal‑page 120](file:///h%3A%5CHJ%20Archive%5C2015%5C04-23-15.docx))

 4/28/2015 House Debate adjourned until Wed., 4‑29‑15 ([House Journal‑page 120](file:///h%3A%5CHJ%20Archive%5C2015%5C04-28-15.docx))

 4/29/2015 House Amended ([House Journal‑page 109](file:///h%3A%5CHJ%20Archive%5C2015%5C04-29-15.docx))

 4/29/2015 House Read second time ([House Journal‑page 109](file:///h%3A%5CHJ%20Archive%5C2015%5C04-29-15.docx))

 4/29/2015 House Roll call Yeas‑75 Nays‑15 ([House Journal‑page 110](file:///h%3A%5CHJ%20Archive%5C2015%5C04-29-15.docx))

 4/30/2015 House Read third time and sent to Senate ([House Journal‑page 10](file:///h%3A%5CHJ%20Archive%5C2015%5C04-30-15.docx))

 5/4/2015 Senate Introduced and read first time ([Senate Journal‑page 11](file:///h%3A%5CSJ%20Archive%5C2015%5C05-04-15.docx))

 5/4/2015 Senate Referred to Committee on **Finance** ([Senate Journal‑page 11](file:///h%3A%5CSJ%20Archive%5C2015%5C05-04-15.docx))

 5/20/2015 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 7](file:///h%3A%5CSJ%20Archive%5C2015%5C05-20-15.docx))

 5/26/2015 Senate Committee Amendment Adopted ([Senate Journal‑page 10](file:///h%3A%5CSJ%20Archive%5C2015%5C05-26-15.docx))

 5/26/2015 Senate Amended ([Senate Journal‑page 10](file:///h%3A%5CSJ%20Archive%5C2015%5C05-26-15.docx))

 5/26/2015 Senate Read second time ([Senate Journal‑page 10](file:///h%3A%5CSJ%20Archive%5C2015%5C05-26-15.docx))

 5/26/2015 Senate Roll call Ayes‑42 Nays‑0 ([Senate Journal‑page 10](file:///h%3A%5CSJ%20Archive%5C2015%5C05-26-15.docx))

 5/27/2015 Senate Read third time and returned to House with amendments ([Senate Journal‑page 48](file:///h%3A%5CSJ%20Archive%5C2015%5C05-27-15.docx))

 6/3/2015 House Concurred in Senate amendment and enrolled

 6/3/2015 House Roll call Yeas‑99 Nays‑1

 6/4/2015 Ratified R 112

 6/9/2015 Signed By Governor

 6/12/2015 Effective date 01/01/16

 6/15/2015 Act No. 69

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3568&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/11/2015](file:///p%3A%5Cpprever%5C2015-16%5C3568_20150211.docx)

[4/23/2015](file:///p%3A%5Cpprever%5C2015-16%5C3568_20150423.docx)

[4/29/2015](file:///p%3A%5Cpprever%5C2015-16%5C3568_20150429.docx)

[5/20/2015](file:///p%3A%5Cpprever%5C2015-16%5C3568_20150520.docx)

[5/26/2015](file:///p%3A%5Cpprever%5C2015-16%5C3568_20150526.docx)

(A69, R112, H3568)

**AN ACT TO AMEND SECTION 12‑36‑2120, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO EXEMPT CERTAIN CONSTRUCTION MATERIALS USED BY AN ENTITY ORGANIZED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AS A NONPROFIT ORGANIZATION, TO EXPAND THE EXEMPTION FOR PARTS AND SUPPLIES USED BY PERSONS ENGAGED IN THE BUSINESS OF REPAIRING OR RECONDITIONING AIRCRAFT, AND TO EXEMPT CERTAIN CHILDREN’S CLOTHING SOLD TO A PRIVATE CHARITABLE ORGANIZATION EXEMPT FROM FEDERAL AND STATE INCOME TAX AND TO PROVIDE EXCEPTIONS.**

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

**Sales tax exemption for certain construction materials**

SECTION 1. Section 12‑36‑2120 of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

 “( ) construction materials used by an entity organized under Section 501(c)(3) of the Internal Revenue Code as a nonprofit corporation to build, rehabilitate, or repair a home for the benefit of an individual or family in need. For purposes of this item, ‘an individual or family in need’ means an individual or family, as applicable, whose income is less than or equal to eighty percent of the county median income.”

**Expanding the sales tax exemption for aircraft parts and supplies**

SECTION 2. Section 12‑36‑2120(52) of the 1976 Code is amended to read:

 “(52) parts and supplies used by persons engaged in the business of repairing or reconditioning aircraft. This exemption does not extend to tools and other equipment not attached to or that do not become a part of the aircraft;”

**Sales tax exemption for certain children**’**s clothing**

SECTION 3. Section 12‑36‑2120 of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

 “( ) children’s clothing sold to a private charitable organization exempt from federal and state income tax, except for private schools, for the sole purpose of distribution by that organization to needy children. For purposes of this item:

 (a) ‘clothing’ means those items exempt from sales and use tax pursuant to item (57)(a)(i) and (iii) of this section; and

 (b) ‘needy children’ means children eligible for free meals under the National School Lunch Program of the United States Department of Agriculture.”

**Time effective**

SECTION 4. This act takes effect January 1, 2016.

Ratified the 4th day of June, 2015.

Approved the 9th day of June, 2015.

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