**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES AND USE TAX EXEMPTIONS, SO AS TO EXEMPT FROM THE SALES AND USE TAX ALL OF THE GROSS PROCEEDS OF THE LEASE OF A PORTABLE TOILET INCLUDING GROSS PROCEEDS ATTRIBUTABLE TO SERVICE OR OTHER MAINTENANCE PROVIDED WITH THE LEASE.

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

SECTION 1. Section 12‑36‑2120(62) of the 1976 Code is amended to read:

“(62) ~~seventy percent of the gross proceeds of~~ the rental or lease of portable toilets, including gross proceeds attributable to service or other maintenance for the portable toilet provided incident to the lease, however described or billed;”

SECTION 2. This act takes effect upon approval by the Governor and applies for all leases of portable toilets executed on or after this date, and it applies retroactively to all such leases in any period remaining open by law or agreement for assessment of taxes as of the date the Governor approves this act.

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