**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 3416**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Stavrinakis

Document Path: l:\council\bills\nbd\11114dg19.docx

Companion/Similar bill(s): 3415

Introduced in the House on January 8, 2019

Currently residing in the House Committee on **Ways and Means**

Summary: State sales tax, exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/18/2018 House Prefiled

12/18/2018 House Referred to Committee on **Ways and Means**

1/8/2019 House Introduced and read first time ([House Journal‑page 231](file:///h:\hj\20190108.docx))

1/8/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 231](file:///h:\hj\20190108.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3416&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/18/2018](file:///p:\pprever\2019-20\3416_20181218.docx)

**A** **BILL**

TO AMEND SECTION 12‑36‑2120, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO INCLUDE THE GROSS PROCEEDS OF SALES OR THE SALES PRICE OF MACHINERY, MACHINE TOOLS, AND PARTS OF THEM, USED IN THE PRODUCTION OF ELECTRICITY FROM A RENEWABLE ENERGY SOURCE.

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

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

“( ) machinery and machine tools, or part of them, actually used in the production of electricity from a renewable source including, but not limited to, solar, wind, tides, geothermal, and biomass, whether or not the purchases of these items are capitalized or expensed.”

SECTION 2. This act takes effect July 1, 2019.

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