**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 5068**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Elliott, Burns, Haddon, B. Cox, Bannister, Willis and Stringer

Document Path: l:\council\bills\nbd\11300dg20.docx

Companion/Similar bill(s): 1157

Introduced in the House on January 29, 2020

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

Summary: Sales tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/29/2020 House Introduced and read first time ([House Journal‑page 32](file:///h:\hj\20200129.docx))

1/29/2020 House Referred to Committee on **Ways and Means** ([House Journal‑page 32](file:///h:\hj\20200129.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=5068&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/29/2020](file:///p:\pprever\2019-20\5068_20200129.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 EXEMPT ITEMS SOLD TO SCHOOL DISTRICTS, SCHOOLS, AND INSTITUTIONS OF HIGHER LEARNING FOR THE PURPOSE OF IMPROVING SCHOOL SAFETY.

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:

“( ) items sold to a public school district and its schools, including a charter school district and its schools, a K‑12 private school, or a public or private institution of higher learning, including technical and comprehensive education, for the purpose of improving school safety. For purposes of this item, exempt school safety items include, but are not limited to, equipment related to emergency radio systems, access control, building and property security, radio-frequency identification, surveillance, detection, and emergency medical response. The department may adopt policies and promulgate regulations necessary to implement the provisions of this item.”

SECTION 2. This act takes effect July 1, 2020.

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