**A** **BILL**

TO AMEND SECTION 12‑36‑2130, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE USE TAX, SO AS TO EXEMPT AN ALL‑TERRAIN VEHICLE PURCHASED OR LEASED IN ANOTHER STATE IF THE PURCHASER PAID THE SALES TAX IN THE OTHER STATE.

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

SECTION 1. Section 12‑36‑2130 of the 1976 Code is amended by adding an appropriately numbered item to read:

“( ) an all‑terrain vehicle purchased or leased from sources outside of this State for which the purchaser can prove that sales tax on the vehicle was paid in another state.”

SECTION 2. This act takes effect upon approval by the Governor and applies to purchases made after 2015. A taxpayer who paid such use tax, including interest and penalties, after 2015 is entitled to a refund.

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