**A** **BILL**

TO AMEND SECTION 12‑36‑110, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE DEFINITION OF RETAIL SALES, SO AS TO EXCLUDE TANGIBLE PERSONAL PROPERTY SOLD BY CERTAIN ARTISTS AND CRAFTSMEN MAKING LIMITED SALES AT CERTAIN FESTIVALS; AND TO AMEND SECTION 12‑36‑510, RELATING TO THE REQUIREMENTS FOR A RETAIL LICENSE, SO AS TO REMOVE THE REQUIREMENT THAT SUCH ARTISTS AND CRAFTSMEN OBTAIN A RETAIL LICENSE.

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

SECTION 1. Section 12‑36‑110 of the 1976 Code is amended by adding an item at the end to read:

“(3) The terms do not include sales of tangible personal property when the property is sold by a person, including, but not limited to, an artist, craftsman, or hobbyist, making sales not more than four times a year at a fair, festival, carnival, or event that operates for a period of less than twelve consecutive days.

This item does not apply to persons who are engaged in the business of making retail sale for which they are required to obtain a retail license.”

SECTION 2. Section 12‑36‑510(B) of the 1976 Code is amended by adding an appropriately numbered item to read:

“( ) persons, including, but not limited to, artists, craftsmen, and hobbyists, making sales not more than four times a year at a fair, festival, carnival, or event that operates for a period of less than twelve consecutive days. If the person makes such sales more than four times a year, the provisions of subsection (A)(2) apply.

This item does not apply to persons who are engaged in the business of making retail sale for which they are required to obtain a retail license.”

SECTION 3. This act takes effect upon approval by the Governor.

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