**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑36‑2125 SO AS TO PLACE CERTAIN CONDITIONS ON THE MANNER IN WHICH ELIGIBILITY FOR CERTAIN SALES TAX EXEMPTIONS ARE DETERMINED.

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

SECTION 1. Article 21, Chapter 36, Title 12 of the 1976 Code is amended by adding:

“Section 12‑36‑2125. (A) For purposes of claiming the exemptions allowed in Section 12‑36‑2120(5), (6), (7), (15)(c), (16), (18), (19), (23), and (44), to claim the sales tax exemption, the department shall allow an individual to claim the exemptions in the same manner as was allowed before April 1, 2022, and may not issue a South Carolina Agricultural Tax Exemption (SCATE) card unless:

(1) the card is free of charge; and

(2) a person can apply for the SCATE card online, in person, or by mail.

(B) A person applying for a tax exemption status pursuant to this section is not required to provide his social security number.”

SECTION 2. Any fees paid before the effective date of this act must be refunded to anyone who has paid any fee to obtain this sales tax exempt status.

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

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