**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3417**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. J.L. Johnson

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Introduced in the House on January 10, 2023

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

Summary: Sales Tax on Accommodations

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/8/2022 House Prefiled

12/8/2022 House Referred to Committee on **Ways and Means**

1/10/2023 House Introduced and read first time ([House Journal‑page 162](h:\hj\20230110.docx))

1/10/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 162](h:\hj\20230110.docx))

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**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3417_20221208.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12‑36‑2620, relating to SALES AND USE TAXES, so as to CHANGE THE AGE IN WHICH THE ONE PERCENT TAX DOES NOT APPLY FROM EIGHTY‑FIVE TO SEVENTY‑EIGHT; by amending Section 12‑36‑2630, relating to THE ACCOMMODATIONS TAX, so as to CHANGE THE AGE IN WHICH THE ONE PERCENT TAX DOES NOT APPLY FROM EIGHTY‑FIVE TO SEVENTY‑EIGHT; by amending Section 12‑36‑2640, relating to THE CASUAL EXCISE TAX, so as to CHANGE THE AGE IN WHICH THE ONE PERCENT TAX DOES NOT APPLY FROM EIGHTY‑FIVE TO SEVENTY‑EIGHT; and by amending Section 12‑36‑2646, relating to TAX EXCLUSION NOTICES, so as to MAKE A CONFORMING CHANGE.

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

SECTION 1. Section 12‑36‑2620(2) of the S.C. Code is amended to read:

(2) a one percent tax, which must be credited as provided in Section 59‑21‑1010(B). The one percent tax specified in this item does not apply to sales to an individual eighty‑five seventy‑eight years of age or older purchasing tangible personal property for his own personal use, if at the time of sale, the individual requests the one percent exclusion from tax and provides the retailer with proof of age.

SECTION 2. Section 12‑36‑2630(2) of the S.C. Code is amended to read:

(2) a one percent tax, which must be credited as provided in Section 59‑21‑1010(B). The one percent tax specified in this item (2) does not apply to sales to an individual eighty‑five seventy‑eight years of age or older purchasing tangible personal property for his own personal use, if at the time of sale, the individual requests the one percent exclusion from tax and provides the retailer with proof of age; and

SECTION 3. Section 12‑36‑2640(2) of the S.C. Code is amended to read:

(2) a one percent tax which must be credited as provided in Section 59‑21‑1010(B). The one percent tax specified in this item does not apply to the issuance of certificates of title or other proof of ownership to an individual eighty‑five seventy‑eight years of age or older titling or registering a motor vehicle, motorcycle, boat, motor, or airplane for his own personal use, if at the time of sale, the individual requests the one percent exclusion from tax and provides the retailer with proof of age.

SECTION 4. Section 12‑36‑2646 of the S.C. Code is amended to read:

Section 12‑36‑2646. (A) Retailers shall post a sign at each entrance or each cash register which advises individuals eighty‑five seventy‑eight years of age or older of the one percent exclusion from tax available under Sections 12‑36‑2620, 12‑36‑2630, and 12‑36‑2640.

(B) A retailer who fails to post the required signs is subject to a penalty of up to one hundred dollars for each month or portion of the month the sign or signs are not posted. Continued failure to post the signs after a written warning from the Department of Revenue may result in revocation of the retailer's retail license in accordance with Section 12‑54‑90. Failure to post the signs does not give rise to a cause of action by an individual eighty‑five seventy‑eight years of age or older who failed to request the exclusion and provide proof of age at the time of sale.

SECTION 5. This act takes effect upon approval by the Governor.

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