**South Carolina General Assembly**

126th Session, 2025-2026

**S. 14**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Hutto, Reichenbach and Zell

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Prefiled in the Senate on December 11, 2024

Currently residing in the Senate Committee on **Finance**

Summary: Tax Free Formula and Baby Food

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/11/2024 Senate Prefiled

12/11/2024 Senate Referred to Committee on **Finance**

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=14&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/11/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/14_20241211.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO EXEMPTIONS FROM SALES TAX SO AS TO PROVIDE A SALES TAX EXEMPTION FOR BABY FORMULA AND BABY FOOD.

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

SECTION 1. Section 12-36-2120 of the S.C. Code is amended by adding:

(85) baby formula and baby food, which includes but is not limited to food purees, puffs, teether crackers, yogurt melts, puree pouches, and other food intended for sale for infants and children under thirty-six months of age.

SECTION 2. This act takes effect upon approval by the Governor.

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