**South Carolina General Assembly**

126th Session, 2025-2026

**S. 273**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Devine

Companion/Similar bill(s): 3465

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Introduced in the Senate on January 28, 2025

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

Summary: Food Desert Tax Credit

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/28/2025 Senate Introduced and read first time (Senate Journal‑page 9)

 1/28/2025 Senate Referred to Committee on **Finance** (Senate Journal‑page 9)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=273&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/28/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/273_20250128.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑6‑3830 SO AS TO PROVIDE FOR AN INCOME TAX CREDIT FOR A GROCER THAT OPENS A NEW LOCATION IN A FOOD DESERT; AND BY AMENDING SECTION 12‑36‑2120, RELATING TO EXEMPTIONS FROM SALES TAX SO AS TO PROVIDE A SALES TAX EXEMPTION FOR CERTAIN PURCHASES MADE BY A GROCER THAT OPERATES A NEW STORE LOCATED IN A FOOD DESERT.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12‑6‑3830. (A) For purposes of this section:

 (1) “Food desert” means an area in which at least thirty‑three percent of the population lives more than one mile from a grocery store or supermarket.

 (2) “Grocer” means a retail establishment that sells primarily fruits, vegetables, meats, dairy products, and whole grains.

 (B) A grocer that opens a new location in a food desert is eligible for a tax credit equal to ten percent of the total costs incurred in establishing the new location. The tax credit must be claimed over a period of three years, with equal installments due in each of the three years following the year in which the new location opens.

 (C) Any grocer seeking to claim the tax credit provided in this section shall submit an application to the department. The application must include a detailed plan for the new location, including its location, size, and product offerings. The department shall review the application and approve or deny it based on the grocer’s ability to meet the requirements of this section.

SECTION 2. Section 12‑36‑2120 of the S.C. Code is amended by adding:

 (85) all purchases made for the purpose of stocking and operating a new grocer located in a food desert, as defined in Section 12‑6‑3810, for a period of two years.

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

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