**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3360**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Yow and Mitchell

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Prefiled in the House on December 5, 2024

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

Summary: Use tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/5/2024 House Prefiled

12/5/2024 House Referred to Committee on **Ways and Means**

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3360&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3360_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2130, RELATING TO USE TAX EXEMPTIONS, SO AS TO EXEMPT AN ALL‑TERRAIN VEHICLE PURCHASED OR LEASED IN ANOTHER STATE IF THE PURCHASER PAID THE SALES TAX IN THE OTHER STATE.

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

SECTION 1. Section 12-36-2130 of the S.C. Code is amended by adding an item to read:

(3) an all-terrain vehicle purchased or leased from sources outside of this State for which the purchaser can prove that sales tax on the vehicle was paid in another state.

SECTION 2. This act takes effect upon approval by the Governor and applies to purchases made after 2015. A taxpayer who paid such use tax, including interest and penalties, after 2015 is entitled to a refund.

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