**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3364**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Moss and Lawson

Document Path: LC-0034DG25.docx

Prefiled in the House on December 5, 2024

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

Summary: Sales tax exemption

**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=3364&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3364_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO THE SALES TAX EXEMPTION ON FARM MACHINERY, SO AS TO PROVIDE THAT ALL-TERRAIN VEHICLES AND UTILITY TERRAIN VEHICLES ARE NOT CONSIDERED AUTOMOBILES OR TRUCKS and qualify for the exemption if used for qualifying purposes.

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

SECTION 1. Section 12-36-2120(16) of the S.C. Code is amended to read:

(16) farm machinery and their replacement parts and attachments, used in planting, cultivating or harvesting farm crops, including bulk coolers (farm dairy tanks) used in the production and preservation of milk on dairy farms, and machines used in the production of poultry and poultry products on poultry farms, when such products are sold in the original state of production or preparation for sale. This exemption does not include automobiles or trucks. For purposes of this item, all-terrain vehicles or utility terrain vehicles are not considered to be automobiles or trucks and qualify for the exemption if used for qualifying purposes;

SECTION 2. This act takes effect July 1, 2025.

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