**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3371**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Hixon

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Prefiled in the House on December 5, 2024

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

Summary: Admissions 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=3371&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3371_20241205.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12-21-2420, relating to admissions tax, so as to EXEMPT ADMISSIONS CHARGED BY CERTAIN NONPROFIT BUSINESS LEAGUES AND CHAMBERS OF COMMERCE.

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

SECTION 1. Section 12-21-2420 of the S.C. Code is amended by adding:

(18) on admissions charged by business leagues or chambers of commerce qualified under 501(c)(6) by the Internal Revenue Service, which are not organized for profit, and no part of whose earnings inure to the benefit of any private shareholder or individual.

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

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