**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3372**

**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: Retail sales

**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**

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**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3372_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑110, RELATING TO THE DEFINITION OF RETAIL SALES, SO AS TO EXCLUDE TANGIBLE PERSONAL PROPERTY SOLD BY CERTAIN ARTISTS AND CRAFTSMEN MAKING LIMITED SALES AT CERTAIN FESTIVALS; AND BY AMENDING SECTION 12‑36‑510, RELATING TO THE REQUIREMENTS FOR A RETAIL LICENSE, SO AS TO REMOVE THE REQUIREMENT THAT SUCH ARTISTS AND CRAFTSMEN OBTAIN A RETAIL LICENSE.

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

SECTION 1. Section 12‑36‑110 of the S.C. Code is amended by adding:

 (3) The terms do not include sales of tangible personal property when the property is sold by a person, including, but not limited to, an artist, craftsman, or hobbyist, making sales not more than four times in a calendar year at a fair, festival, carnival, or event that operates for a period of less than twelve consecutive days.

 This item does not apply to persons who are engaged in the business of making retail sale for which they are required to obtain a retail license.

SECTION 2. Section 12‑36‑510(B) of the S.C. Code is amended by adding:

 (5) persons, including, but not limited to, artists, craftsmen, and hobbyists, making sales not more than four times in a calendar year at a fair, festival, carnival, or event that operates for a period of less than twelve consecutive days. If the person makes such sales more than four times in a calendar year, the provisions of subsection (A)(2) apply.

 This item does not apply to persons who are engaged in the business of making retail sale for which they are required to obtain a retail license.

SECTION 3. This act takes effect upon approval by the Governor, and first applies to events held after the first December thirty‑first thereafter.

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