**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3618**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Bernstein

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Prefiled in the House on December 12, 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

 12/12/2024 House Prefiled

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

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3618&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/12/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3618_20241212.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑2120, RELATING TO EXEMPTIONS FROM THE SALES TAX SO AS TO EXEMPT BABY FORMULA, BABY FOOD, AND DIAPERS FOR BABIES AND CHILDREN.

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

SECTION 1. Section 12‑36‑2120 of the S.C. Code is amended by adding:

 (85) baby formula and baby food, which includes but is not limited to food purees, puffs, teether crackers, puree pouches, and other food intended for sale for children under thirty‑six months of age;

 (86) diapers for babies and children.

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

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