**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3800**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. W. Newton, Bannister and Herbkersman

Companion/Similar bill(s): 3382

Document Path: LC-0111DG25.docx

Introduced in the House on January 28, 2025

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

1/28/2025 House Introduced and read first time ([House Journal‑page 23](h:\hj\20250128.docx))

1/28/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 23](h:\hj\20250128.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3800&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/28/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3800_20250128.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO THE SALES TAX EXEMPTION ON DURABLE MEDICAL EQUIPMENT, SO AS TO DELETE AN ELIGIBILITY REQUIREMENT THAT THE SELLER HAVE A PRINCIPAL PLACE OF BUSINESS IN THIS STATE.

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

SECTION 1. Section 12-36-2120(74) of the S.C. Code is amended to read:

(74) durable medical equipment and related supplies:

(a) as defined under federal and state Medicaid and Medicare laws;

(b) which is paid directly by funds of this State or the United States under the Medicaid or Medicare programs, where state or federal law or regulation authorizing the payment prohibits the payment of the sale or use tax; and

(c) sold by a provider who holds a South Carolina retail sales license and whose principal place of business is located in this State;

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

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