**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3855**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Huff, Cromer, Gilreath and Oremus

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Introduced in the House on January 30, 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

1/30/2025 House Introduced and read first time ([House Journal‑page 41](h:\hj\20250130.docx))

1/30/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 41](h:\hj\20250130.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3855&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/30/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3855_20250130.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO SALES TAX EXEMPTIONS, SO AS TO EXEMPT SMALL ARMS AND SMALL ARMS AMMUNITION.

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) small arms and small arms ammunition. As used in this item:

(a) “Small arms” means any portable firearm, designed to be carried and operated by a single person including, but not limited to, rifles, shotguns, pistols, and revolvers, with no barrel greater than an internal diameter of .50 caliber or a shotgun of ten gauge or smaller.

(b) “Small arms ammunition” means firearm ammunition designed for use in small arms.

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

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