**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3869**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Bannister

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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 46)

 1/30/2025 House Referred to Committee on **Ways and Means** (House Journal‑page 46)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3869&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/30/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3869_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 PROVIDE FOR A SALES TAX EXEMPTION FOR CERTAIN CLOTHING REQUIRED FOR USE IN PERISHABLE PREPARED FOOD MANUFACTURING FACILITIES.

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) clothing required by current good manufacturing practices pursuant to 21 C.F.R. Section 111.10 at perishable prepared food manufacturing facilities defined by the North American Industry Classification System 311991 to prevent health hazards, including outer garments, gloves of an impermeable material, hairnets, headbands, beard covers, caps, hair covers or other effective hair restraints, and other attire required pursuant to 21 C.F.R. Section 110.10 for persons working in direct contact with food, food contact services, and food packaging materials to protect against contamination of food in perishable prepared food manufacturing facilities.

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2025.

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