**South Carolina General Assembly**

126th Session, 2025-2026

**S. 462**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Johnson, Garrett, Adams, Massey, Kimbrell, Blackmon, Young, Hembree, Climer, Verdin, Chaplin, Walker, Zell, Leber and Stubbs

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Introduced in the Senate on March 18, 2025

Currently residing in the Senate Committee on **Finance**

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/18/2025 Senate Introduced and read first time ([Senate Journal‑page 5](h:\sj\20250318.docx))

3/18/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 5](h:\sj\20250318.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=462&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[03/18/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/462_20250318.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 CAPITAL EQUIPMENT PURCHASED BY SCHOOL DISTRICTs, counties, OR MUNICIPALITies FOR USE ON CAPITAL PROJECTs.

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) capital equipment purchased by a school district, county, or municipality for use on a capital project. For purposes of this item, “capital equipment” means an article of nonexpendable, tangible, personal property, to include communication software when purchased with a computer, having a useful life of more than one year, and an acquisition cost of fifty thousand dollars or more for each unit.

SECTION 2. This act takes effect July 1, 2025.

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