**South Carolina General Assembly**

126th Session, 2025-2026

**S. 9**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Jackson

Document Path: SMIN-0038MW25.docx

Prefiled in the Senate on December 11, 2024

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

Summary: Funeral Home Charges

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/11/2024 Senate Prefiled

12/11/2024 Senate Referred to Committee on **Finance**

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**VERSIONS OF THIS BILL**

[12/11/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/9_20241211.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑90(2), RELATING TO “GROSS PROCEEDS OF SALES”, SO AS TO EXCLUDE FEES OR CHARGES IMPOSED BY A FUNERAL HOME OR UNDERTAKER FOR THE USE OF ITS EQUIPMENT IN ITS PROVISION OF BURIAL OR GRAVESIDE SERVICES.

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

SECTION 1. Section 12‑36‑90(2) of the S.C. Code is amended to read:

(2) The term does not include:

(a) a cash discount allowed and taken on sales;

(b) the sales price of property returned by customers when the full sales price is refunded in cash or by credit;

(c) the value allowed for secondhand property transferred to the vendor as a trade‑in;

(d) the amount of any tax imposed by the United States with respect to retail sales, whether imposed upon the retailer or the consumer, except for manufacturers or importers excise taxes;

(e) a motor vehicle operated with a dealer, transporter, or manufacturer, or education license plate and used in accordance with the provisions of Section 56‑3‑2320 or 56‑3‑2330;

(f) that portion of a charge taxed under Section 12‑36‑910(B)(3) or 12‑36‑1310(B)(3) attributable to the cost set by statute for a governmental license or permit;

(g) fees imposed on the sale of motor oil, new tires, lead‑acid batteries, and white goods pursuant to Article 1, Chapter 96 of Title 44, including the refundable deposit when a lead‑acid battery core is not returned to a retailer;

(h) the sales price, not including sales tax, of property on sales which are actually charged off as bad debts or uncollectible accounts for state income tax purposes. A taxpayer who pays the tax on the unpaid balance of an account which has been found to be worthless and is actually charged off for state income tax purposes may take a deduction for the sales price charged off as a bad debt or uncollectible account on a return filed pursuant to this chapter, except that if an amount charged off is later paid in whole or in part to the taxpayer, the amount paid must be included in the first return filed after the collection and the tax paid. The deduction allowed by this provision must be taken within one year of the month the amount was determined to be a bad debt or uncollectible account;

(i) interest, fees, or charges however described, imposed on a customer for late payment of a bill for electricity or natural gas, or both, whether or not sales tax is required to be paid on the underlying electricity or natural gas bill;

(j) the environmental surcharge imposed pursuant to Section 44‑56‑450;

(k) the alcoholic liquor by the drink excise tax imposed by Section 12‑33‑245;

(l) amounts received from a buydown. For purposes of this subitem, “buydown” means an agreement between a retailer and a manufacturer or wholesaler in which the retailer receives a payment from the manufacturer or wholesaler that requires the retailer to reduce the sales price of the manufacturer's or wholesaler's product to the retail purchaser. This subitem does not apply to amounts received by a retailer from a retail sales transaction in which a retail purchaser uses a manufacturer's or wholesaler's coupon.;

(m) fees or charges imposed by a funeral home or undertaker for the use of its equipment in its provision of burial or graveside services. For purposes of this subitem, “equipment” includes, but is not limited to, awnings, canopies, tents, artificial turf, podiums, chairs, audio equipment, and lowering mechanisms.

SECTION 2. This act takes effect upon approval by the Governor. For any open period in which the sales tax has been charged in contradiction to Section 12‑36‑90(2)(m) as added by this act, the taxpayer may apply to the Department of Revenue for a refund of any such tax paid.

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