**South Carolina General Assembly**

124th Session, 2021-2022

**H. 3376**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Hixon, Taylor and Forrest

Document Path: l:\council\bills\nbd\11048dg21.docx

Introduced in the House on January 12, 2021

Currently residing in the House Committee on **Ways and Means**

Summary: Admissions tax, exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2020 House Prefiled ([House Journal‑page 3](file:///h:\hj\20201209.docx))

12/9/2020 House Referred to Committee on **Ways and Means**

1/12/2021 House Introduced and read first time ([House Journal‑page 176](file:///h:\hj\20210112.docx))

1/12/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 176](file:///h:\hj\20210112.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3376&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\3376_20201209.docx)

**A** **BILL**

TO AMEND SECTION 12‑21‑2420, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE ADMISSIONS TAX, SO AS TO EXEMPT ADMISSIONS CHARGED BY CERTAIN NONPROFIT BUSINESS LEAGUES AND CHAMBERS OF COMMERCE.

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

SECTION 1. Section 12‑21‑2420 of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) on admissions charged by business leagues or chambers of commerce qualified under 501(c)(6) by the Internal Revenue Service, which are not organized for profit, and no part of whose earnings inure to the benefit of any private shareholder or individual;”

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

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