**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SALES TAX EXEMPTIONS, SO AS TO REENACT THE “SECOND AMENDMENT RECOGNITION ACT” EXEMPTING FIREARMS SOLD ON THE FRIDAY AND SATURDAY AFTER THANKSGIVING OF EVERY YEAR.

Whereas, the “Second Amendment Recognition Act” establishing a sales tax exemption on the sale of handguns, rifles, and shot guns on the Friday and Saturday after Thanksgiving of every year was first enacted in Act 338 of 2008 with the first “Second Amendment Weekend” occurring in 2008; and

Whereas, for reasons unrelated to the merits of the Second Amendment Recognition Act, the South Carolina Supreme Court determined that Act 338 of 2008 was unconstitutional in that the act violated the state constitution’s “one subject rule”; and

Whereas, the general appropriations act for fiscal year 2009‑2010 reenacted the exemption for 2009 only, giving the General Assembly time to reenact the exemption in permanent law. Now, therefore,

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

SECTION 1. This act may be cited as the “Second Amendment Recognition Act”.

SECTION 2. Section 12‑36‑2120(76) of the 1976 Code, as added by Act 338 of 2008, is reenacted to read:

“(76) sales of handguns as defined pursuant to Section 16‑23‑10(1), rifles, and shotguns during the forty‑eight hours of the Second Amendment Weekend. For purposes of this item, the ‘Second Amendment Weekend’ begins at 12:01 a.m. on the Friday after Thanksgiving and ends at twelve midnight the following Saturday.”

SECTION 3. This act takes effect upon approval by the Governor.

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