**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 EXEMPT PRESCRIPTION DRUGS INJECTED INTO THE EYE FOR THE TREATMENT OF MACULAR DEGENERATION.

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

SECTION 1. Items (d), (e), and (f) of Section 12‑36‑2120(28) of the 1976 Code, as last amended by Act 83 of 2007, are amended to read:

“(d) medicine donated by its manufacturer to a public institution of higher education for research or for the treatment of indigent patients; ~~and~~

(e) dental prosthetic devices;

(f) prescription drugs dispensed to Medicare Part A patients residing in a nursing home are not considered sales to the nursing home and are not subject to the sales tax;

(g) prescription drugs injected into the eye for the treatment of macular degeneration.”

SECTION 2. This act takes effect July 1, 2009.

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