**South Carolina General Assembly**

120th Session, 2013-2014

**H. 3114**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Spires

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Introduced in the House on January 8, 2013

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

Summary: Sales tax exemptions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/11/2012 House Prefiled

12/11/2012 House Referred to Committee on **Ways and Means**

1/8/2013 House Introduced and read first time ([House Journal‑page 89](file:///h:\HJ%20Archive\2013\01-08-13.docx))

1/8/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 89](file:///h:\HJ%20Archive\2013\01-08-13.docx))

**VERSIONS OF THIS BILL**

[12/11/2012](file:///p:\pprever\2013-14\3114_20121211.docx)

**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 DELETE THE EXEMPTION ALLOWED FOR UNPREPARED FOOD ITEMS.

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

SECTION 1. Section 12‑36‑2120(75) of the 1976 Code, as added by Act 110 of 2007, is amended to read:

“(75) ~~unprepared food that lawfully may be purchased with United States Department of Agriculture food coupons. However, the exemption allowed by this item applies only to the state sales and use tax imposed pursuant to this chapter~~ Reserved.”

SECTION 2. This act takes effect on the first day of the second month following the month in which this act is approved by the Governor.

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