**South Carolina General Assembly**

120th Session, 2013-2014

**H. 3155**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. D.C. Moss

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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

12/18/2012 House Prefiled

12/18/2012 House Referred to Committee on **Ways and Means**

1/8/2013 House Introduced and read first time ([House Journal‑page 107](file:///h:\HJ%20Archive\2013\01-08-13.docx))

1/8/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 107](file:///h:\HJ%20Archive\2013\01-08-13.docx))

**VERSIONS OF THIS BILL**

[12/18/2012](file:///p:\pprever\2013-14\3155_20121218.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 EXTEND THE EXEMPTION ALLOWED FARM MACHINERY, REPLACEMENT PARTS, AND ATTACHMENTS TO MACHINERY, REPLACEMENT PARTS, AND ATTACHMENTS USED IN THE COMMERCIAL BREEDING AND RAISING OF CATTLE, HORSES, AND OTHER LIVESTOCK FOR SALE.

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

SECTION 1. Section 12‑36‑2120(16) of the 1976 Code is amended to read:

“(16) farm machinery and their replacement parts and attachments, used in planting, cultivating or harvesting farm crops, including bulk coolers (farm dairy tanks) used in the production and preservation of milk on dairy farms, and machines used in the production of poultry and poultry products on poultry farms, when such products are sold in the original state of production or preparation for sale. The exemption allowed by this item extends to machinery and replacement parts and attachments used in breeding and raising of cattle, horses, and other livestock for sale. ~~This~~ The exemption allowed by this item does not include automobiles or trucks;”

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

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