**A** **BILL**

TO AMEND SECTION 12‑36‑2120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXEMPTIONS FROM THE STATE SALES TAX, SO AS TO EXEMPT CERTAIN FUEL AND ELECTRICITY USED IN PERISHABLE PREPARED FOOD MANUFACTURING AND TO EXEMPT CERTAIN CLOTHING WORN AT PERISHABLE PREPARED FOOD MANUFACTURING FACILITIES.

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

SECTION 1. Section 12‑36‑2120(18) and (54) of the 1976 Code, as last amended by Act 69 of 2015, is further amended to read:

“(18) fuel used exclusively to cure agricultural products, and fuel and electricity used in perishable prepared food manufacturing, as defined in the North American Industry Classification System (NAICS) 311991, including processing, packaging, and storage, to comply with the Food Safety Modernization Act of 2011, including without limitation, fuel and electricity used for freezing, dehydration, heat processing, acidification, and refrigeration at forty‑five degrees Fahrenheit or below used to ensure that mechanical breakdowns, time delays, temperature fluctuation, and other factors do not contribute to the decomposition, deterioration, or contamination of food;

(54) clothing and other attire required for working in a Class 100 or better as defined in ~~Federal Standard~~ ~~209E~~ International Organization for Standardization (ISO) 14644‑1 clean room environment, and clothing required by Current Good Manufacturing Practices (cGMPs) pursuant to 21 C.F.R. Section 111.10, as it may be amended, at perishable prepared food manufacturing facilities defined by the North American Industry Classification System (NAICS) 311991 to prevent health hazards, including outer garments, gloves of an impermeable material, hairnets, headbands, beard covers, caps, hair covers or other effective hair restraints, and other attire required pursuant to 21 C.F.R. section 110.10 for persons working in direct contact with food, food contact services, and food packaging materials to protect against contamination of food in perishable prepared food manufacturing facilities;”

SECTION 2. This act takes effect January 1, 2018.

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