**South Carolina General Assembly**

124th Session, 2021-2022

**H. 4812**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. J.L. Johnson and Henegan

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Introduced in the House on January 19, 2022

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

Summary: Accommodation Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/19/2022 House Introduced and read first time ([House Journal‑page 6](file:///h:\hj\20220119.docx))

1/19/2022 House Referred to Committee on **Ways and Means** ([House Journal‑page 6](file:///h:\hj\20220119.docx))

2/8/2022 House Member(s) request name added as sponsor: Henegan

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4812&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/19/2022](file:///p:\pprever\2021-22\4812_20220119.docx)

**A** **BILL**

TO AMEND SECTION 12‑36‑2630, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE SEVEN PERCENT SALES TAX ON ACCOMMODATIONS, SO AS TO CHANGE THE AGE THAT A CERTAIN ONE PERCENT SALES TAX DOES NOT APPLY FROM INDIVIDUALS OVER THE AGE OF EIGHTY‑FIVE TO INDIVIDUALS OVER THE AGE OF EIGHTY.

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

SECTION 1. Section 12‑36‑2630(2) of the 1976 Code is amended to read:

“(2) a one percent tax, which must be credited as provided in Section 59‑21‑1010(B). The one percent tax specified in this item (2) does not apply to sales to an individual ~~eighty‑five~~ eighty years of age or older purchasing tangible personal property for his own personal use, if at the time of sale, the individual requests the one percent exclusion from tax and provides the retailer with proof of age; and”

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

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