**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑36‑2111 SO AS TO PROVIDE THAT CERTAIN COMMERCIAL LANDSCAPE EQUIPMENT MAY NOT BE TAXED MORE THAN FIVE HUNDRED DOLLARS.

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

SECTION 1. Article 21, Chapter 36, Title 12 of the 1976 Code is amended by adding:

“Section 12‑36‑2111. The maximum tax imposed by this chapter is five hundred dollars for the sale or lease of commercial landscape equipment including, but not limited to, commercial motorized lawn equipment and tree service equipment.”

SECTION 2. This act takes effect upon approval by the Governor and first applies on July 1, 2022.

‑‑‑‑XX‑‑‑‑