**South Carolina General Assembly**

125th Session, 2023-2024

**S. 300**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Shealy, Hutto, Jackson, Senn, Goldfinch, Harpootlian and Stephens

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Introduced in the Senate on January 10, 2023

Currently residing in the Senate Committee on **Finance**

Summary: Baby Food Tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/7/2022 Senate Prefiled

12/7/2022 Senate Referred to Committee on **Finance**

1/10/2023 Senate Introduced and read first time ([Senate Journal‑page 184](h:\sj\20230110.docx))

1/10/2023 Senate Referred to Committee on **Finance** ([Senate Journal‑page 184](h:\sj\20230110.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=300&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/07/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/300_20221207.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12-36-2120, relating to exemptions from sales tax so as to provide exemptions for baby formula and baby food.

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

SECTION 1. Section 12‑36‑2120 of the S.C. Code is amended by adding

(84) baby formula and baby food, which includes but is not limited to food purees, puffs, teether crackers, puree pouches, and other food intended for sale for children under thirty‑six months of age.

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

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