**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3880**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. M.M. Smith, Herbkersman, Davis, Elliott, B.J. Cox, B.L. Cox and Pace

Document Path: LC-0142DG23.docx

Introduced in the House on February 7, 2023

Introduced in the Senate on May 23, 2023

Currently residing in the House

Summary: Admissions tax

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/7/2023 House Introduced and read first time (House Journal‑page 18)

 2/7/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 18)

 5/4/2023 House Committee report: Favorable **Ways and Means** (House Journal‑page 8)

 5/9/2023 House Debate adjourned (House Journal‑page 27)

 5/10/2023 House Debate adjourned (House Journal‑page 85)

 5/11/2023 House Read second time (House Journal‑page 31)

 5/11/2023 House Roll call Yeas-102 Nays-7 (House Journal‑page 32)

 5/16/2023 House Read third time and sent to Senate (House Journal‑page 27)

 5/23/2023 Senate Introduced and read first time (Senate Journal‑page 37)

 5/23/2023 Senate Referred to Committee on **Finance** (Senate Journal‑page 37)

 2/28/2024 Senate Committee report: Favorable **Finance** (Senate Journal‑page 19)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3880&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/07/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3880_20230207.docx)

[05/04/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3880_20230504.docx)

[02/28/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/3880_20240228.docx)

Indicates Matter Stricken

Indicates New Matter

Committee Report

February 28, 2024

H. 3880

Introduced by Reps. M. M. Smith, Herbkersman, Davis, Elliott, B. J. Cox, B. L. Cox and Pace

S. Printed 02/28/24--S.

Read the first time May 23, 2023

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The committee on Senate Finance

To whom was referred a Bill (H. 3880) to amend the South Carolina Code of Laws by amending Section 12‑21‑2420, relating to the admissions tax, so as to provide that no tax may be charged or collected, etc., respectfully

Report:

That they have duly and carefully considered the same, and recommend that the same do pass:

HARVEY S. PEELER, JR. for Committee.

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A bill

to amend the South Carolina Code of Laws by amending Section 12‑21‑2420, relating to the admissions tax, so as to provide that no tax may be charged or collected on annual or monthly dues paid to a golf club.

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

SECTION 1. Section 12‑21‑2420 of the S.C. Code is amended by adding an item to read:

 (17) on annual or monthly dues paid to a golf club.

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

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