**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4320**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. White, McCabe, S. Jones, Leber, Trantham, Vaughan, Long, A.M. Morgan, T.A. Morgan, B.J. Cox, Pedalino, Gibson, Burns, Chumley, Ballentine and W. Jones

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Introduced in the House on April 18, 2023

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

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/18/2023 House Introduced and read first time ([House Journal‑page 125](h:\hj\20230418.docx))

4/18/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 125](h:\hj\20230418.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4320&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[04/18/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4320_20230418.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-36-2120, RELATING TO SALES TAX EXEMPTIONS, SO AS TO EXPAND THE EXEMPTION FOR DURABLE MEDICAL EQUIPMENT.

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

SECTION 1. Section 12-36-2120(74) of the S.C. Code is amended to read:

(74) durable medical equipment and related supplies:

(a) as defined including, but not limited to, items considered to be durable medical equipment under federal and state Medicaid and Medicare laws and other similar items;

(b) which is paid directly by funds of this State or the United States under the Medicaid or Medicare programs, where state or federal law or regulation authorizing the payment prohibits the payment of the sale or use tax; and

(c) sold by a provider who holds a South Carolina retail sales license and whose principal place of business is located in this State;

SECTION 2. This act takes effect on July 1, 2023.

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