**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4557**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Trantham, Oremus, Cromer and Forrest

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Introduced in the House on January 9, 2024

Currently residing in the House

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 11/16/2023 House Prefiled

 11/16/2023 House Referred to Committee on **Ways and Means**

 1/9/2024 House Introduced and read first time (House Journal‑page 81)

 1/9/2024 House Referred to Committee on **Ways and Means** (House Journal‑page 81)

 2/6/2024 House Member(s) request name added as sponsor: Oremus,
 Cromer, Forrest

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**VERSIONS OF THIS BILL**

[11/16/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4557_20231116.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 EXEMPT SMALL ARMS AND SMALL ARMS AMMUNITION.

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) small arms and small arms ammunition. As used in this item:

 (a) “Small arms” means any portable firearm, designed to be carried and operated by a single person including, but not limited to, rifles, shotguns, pistols, and revolvers, with no barrel greater than an internal diameter of .50 caliber or a shotgun of ten gauge or smaller.

 (b) “Small arms ammunition” means firearm ammunition designed for use in small arms.

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

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