**South Carolina General Assembly**

126th Session, 2025-2026

**S. 266**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Cromer and Rice

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Introduced in the Senate on January 28, 2025

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

Summary: Medical Equipment

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/28/2025 Senate Introduced and read first time (Senate Journal‑page 7)

 1/28/2025 Senate Referred to Committee on **Finance** (Senate Journal‑page 7)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=266&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/28/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/266_20250128.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 REMOVE THE REQUIREMENT THAT THE SELLING PROVIDER HAVE THEIR PRINCIPAL PLACE OF BUSINESS IN SOUTH CAROLINA.

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 under federal and state Medicaid and Medicare laws;

 (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 upon approval by the Governor.

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