**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3379**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Burns and Long

Document Path: LC-0022DG25.docx

Introduced in the House on January 14, 2025

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

Summary: Nonprofit sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/5/2024 House Prefiled

12/5/2024 House Referred to Committee on **Ways and Means**

1/14/2025 House Introduced and read first time ([House Journal‑page 184](h:\hj\20250114.docx))

1/14/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 184](h:\hj\20250114.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3379&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3379_20241205.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 SALES MADE TO A NONPROFIT ORGANIZATION WITH FEDERAL TAX‑EXEMPT STATUS.

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:

(85) sales made to a nonprofit organization that is exempt from federal income tax pursuant to Section 501(c) of the Internal Revenue Code.

SECTION 2. This act takes effect July 1, 2025.

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