**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3618**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Bernstein, Spann-Wilder, Grant and Schuessler

Companion/Similar bill(s): 14, 3329, 3338

Document Path: LC-0094DG25.docx

Introduced in the House on January 14, 2025

Currently residing in the House

Summary: Sales tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/12/2024 House Prefiled

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

1/14/2025 House Introduced and read first time ([House Journal‑page 266](h:\hj\20250114.docx))

1/14/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 266](h:\hj\20250114.docx))

3/5/2025 House Member(s) request name added as sponsor: Schuessler

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3618&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/12/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3618_20241212.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑36‑2120, RELATING TO EXEMPTIONS FROM THE SALES TAX SO AS TO EXEMPT BABY FORMULA, BABY FOOD, AND DIAPERS FOR BABIES AND CHILDREN.

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) baby formula and baby food, which includes but is not limited to food purees, puffs, teether crackers, puree pouches, and other food intended for sale for children under thirty‑six months of age;

(86) diapers for babies and children.

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

‑‑‑‑XX‑‑‑‑