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CHAPTER 32. EXEMPTIONS GENERAL PROVISIONS. Sec. 32.1. Definitions. 32.2. Exemption certificates. 32.3. Sales for resale. 32.4. Isolated sales.

Code of Laws - Title 12 - Chapter 36 - South Carolina ...

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SECTION 12-36-5. Short title. This **chapter** may be cited as the "**South Carolina** Sales and Use Tax Act". HISTORY: 1990 Act No. 612, Part II, Section 74A.

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