

## Sales/Use/Indirect:

### South Carolina: Information Letter Addresses Revised Durable Medical Equipment Exemption that Cures Previous Constitutional Defect

*Information Letter No. 25-10*, S.C. Dept. of Rev. (eff. 5/12/25). The South Carolina Department of Revenue posted an information letter reflecting recently enacted legislation [see H.B. 3800, signed by gov. 5/12/25, and *State Tax Matters*, Issue 2025-19, for more details on this legislation], which amended South Carolina's statutory sales and use tax exemption on durable medical equipment (DME) and related supplies in response to the South Carolina Supreme Court's 2024 decision that declared this exemption entirely void [see Case No. 2023-000317, S.C. (6/26/24), and *State Tax Matters*, Issue 2024-26, for more details on this 2024 decision]. The information letter explains that the original unconstitutional requirement that the seller's principal place of business be located in South Carolina has now been removed. Accordingly, the letter gives notice that the DME exemption has been amended "so that now all sellers of DME, both out-of-state and in-state, may seek the exemption as of May 12, 2025, so long as the seller meets all other requirements of the exemption." The information letter also clarifies that the recent statutory amendments are *not* retroactive, so the exemption cannot be claimed for sales between June 26, 2024, and May 12, 2025. Please contact us with any questions.

**URL:** <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL25-10-DME%20Exemption.pdf>

**URL:** <https://www.scstatehouse.gov/billsearch.php?billnumbers=3800>

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250516\\_7.html](https://dhub.deloitte.com/Newsletters/Tax/2025/STM/250516_7.html)

**URL:** <https://www.sccourts.org/opinions/HTMLFiles/SC/28211.pdf>

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240628\\_15.html](https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240628_15.html)

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