



This Week in State Tax (TWIST)

May 19, 2025



South Carolina: Legislature Fixes Constitutional Flaw in Durable Medical Equipment Exemption

South Carolina recently enacted legislation to expand the state sales and use tax exemption for durable medical equipment (DME) exemption to equipment sold by a provider whose principal place of business is not located in the state. Recall, the South Carolina Supreme Court ruled in 2024 that the state DME exemption violated the Commerce Clause of the U.S. Constitution because it required that the seller's principal place of business must be located in South Carolina. (See [TWIST for June 28, 2024](#).) The amendment now makes the DME exemption available to all sellers, regardless of their location. Contact [Nicole Umpleby](#) for more information on [H.B. 3800](#).

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