

## Session 125 - (2023-2024)

**S\*0969 (Rat #0242, Act #0217 of 2024) General Bill, By Alexander, Peeler, Setzler, K. Johnson, Young, Malloy, Senn, Stephens, McLeod and Gustafson**

**Summary:** Income tax deductions

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-1140, RELATING TO DEDUCTIONS FROM INDIVIDUAL TAXABLE INCOME, SO AS TO INCREASE THE SUBSISTENCE DEDUCTION AMOUNT FOR CERTAIN PAID PUBLIC SERVANTS SUCH AS LAW ENFORCEMENT AND FIREFIGHTERS, AND TO INCREASE THE VOLUNTEER EXEMPTION AMOUNT FOR CERTAIN UNPAID PUBLIC SERVANTS SUCH AS LAW ENFORCEMENT AND FIREFIGHTERS; BY AMENDING SECTION 12-6-3800, RELATING TO THE TAX CREDIT FOR SERVING AS A PRECEPTOR, SO AS TO AMEND DEFINITIONS AND ELIGIBILITY REQUIREMENTS; BY AMENDING ACT 45 OF 2019, RELATING TO THE PRECEPTOR TAX CREDIT, SO AS TO EXTEND THE PRECEPTOR TAX CREDIT FOR FOUR ADDITIONAL YEARS; AND BY AMENDING SECTION 4-37-30, RELATING TO SALES AND USE TAXES OR TOLLS AS REVENUE FOR TRANSPORTATION FACILITIES, SO AS TO PROVIDE FOR CERTAIN EXEMPTIONS FOR UNPREPARED FOOD ITEMS. - RATIFIED TITLE

01/17/24	Senate	Introduced and read first time (Senate Journal-page 4)
01/17/24	Senate	Referred to Committee on Finance (Senate Journal-page 4)
02/28/24	Senate	Committee report: Favorable Finance (Senate Journal-page 14)
03/19/24	Senate	Read second time (Senate Journal-page 15)
03/19/24	Senate	Roll call Ayes-40 Nays-0 (Senate Journal-page 15)
03/20/24	Senate	Read third time and sent to House (Senate Journal-page 11)
03/21/24	House	Introduced and read first time (House Journal-page 18)
03/21/24	House	Referred to Committee on Ways and Means (House Journal-page 18)
04/25/24	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 20)
04/30/24		Scrivener's error corrected
05/02/24	House	Debate adjourned until Tues., 5-7-24 (House Journal-page 21)
05/07/24	House	Amended (House Journal-page 104)
05/07/24	House	Read second time (House Journal-page 104)
05/07/24	House	Roll call Yeas-99 Nays-0 (House Journal-page 107)
05/08/24	House	Read third time and returned to Senate with amendments (House Journal-page 298)
05/09/24	Senate	Non-concurrence in House amendment (Senate Journal-page 27)
05/09/24	House	House insists upon amendment and conference committee appointed Reps. Dilliard, B Newton, Herbkersman (House Journal-page 155)
05/09/24	Senate	Conference committee appointed Davis, Turner, McElveen (Senate Journal-page 28)
06/26/24	House	Conference report received and adopted
06/26/24	House	Roll call Yeas-107 Nays-0
06/26/24	Senate	Conference report received and adopted (Senate Journal-page 52)
06/26/24	Senate	Roll call Ayes-42 Nays-0 (Senate Journal-page 52)
06/26/24	Senate	Ordered enrolled for ratification (Senate Journal-page 57)
06/27/24		Ratified R 242
07/02/24		Signed By Governor
07/17/24		Effective date See Act for Effective Date
07/17/24		Act No. 217