

Session 124 - (2021-2022)

S 0400 General Bill, By Garrett, Adams and Rice

Similar (H 3388)

Summary: Taxation, fillings

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-525 SO AS TO ALLOW MARRIED TAXPAYERS THAT FILE A JOINT FEDERAL RETURN TO CALCULATE THEIR AMOUNT OF SOUTH CAROLINA INCOME TAX OWED FOR THE TAX YEAR AS THOUGH EACH TAXPAYER FILED A RETURN AS A SINGLE TAXPAYER IF THE TAXPAYERS' CUMULATIVE TAX OWED WOULD BE LESS THAN THE AMOUNT THEY WOULD OWE HAD THEY FILED A JOINT RETURN.

12/09/20 Senate Prefiled

12/09/20 Senate Referred to Committee on Finance

01/12/21 Senate Introduced and read first time (Senate Journal-page 301)

01/12/21 Senate Referred to Committee on Finance (Senate Journal-page 301)