**South Carolina General Assembly**

121st Session, 2015-2016

**H. 5203**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Putnam

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Introduced in the House on April 13, 2016

Currently residing in the House Committee on **Ways and Means**

Summary: Income tax deductions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/13/2016 House Introduced and read first time ([House Journal‑page 87](file:///h:\HJ%20Archive\2016\04-13-16.docx))

4/13/2016 House Referred to Committee on **Ways and Means** ([House Journal‑page 87](file:///h:\HJ%20Archive\2016\04-13-16.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=5203&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[4/13/2016](file:///p:\pprever\2015-16\5203_20160413.docx)

**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM THE SOUTH CAROLINA INDIVIDUAL INCOME TAX, SO AS TO PROVIDE A DEDUCTION EQUAL TO THE TAXPAYER’S INCOME FOR A TAXPAYER WHO IS THE SURVIVING SPOUSE OF A LAW ENFORCEMENT OFFICER WHO IS KILLED IN THE LINE OF DUTY FOR A PERIOD OF FIVE YEARS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑6‑1140 of the 1976 Code, as last amended by Act 134 of 2014, is further amended by adding an appropriately numbered item to read:

“( ) a deduction equal to the taxpayer’s income for a taxpayer who is the surviving spouse of a law enforcement officer who is killed in the line of duty. The deduction allowed pursuant to this item first applies in the tax year in which the law enforcement officer is killed and the four succeeding years thereafter.”

SECTION 2. This act takes effect upon approval by the Governor and applies to income tax years beginning after 2015.

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