**South Carolina General Assembly**

122nd Session, 2017-2018

**S. 883**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Martin

Document Path: l:\s-res\srm\004boat.dmr.srm.docx

Introduced in the Senate on January 10, 2018

Currently residing in the Senate Committee on **Finance**

Summary: Income tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/10/2018 Senate Introduced and read first time ([Senate Journal‑page 5](file:///h:\sj\20180110.docx))

1/10/2018 Senate Referred to Committee on **Finance** ([Senate Journal‑page 5](file:///h:\sj\20180110.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=883&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/10/2018](file:///p:\pprever\2017-18\883_20180110.docx)

**A** **BILL**

TO AMEND ARTICLE 25, CHAPTER 6, TITLE 12 OF THE 1976 CODE, RELATING TO SOUTH CAROLINA INCOME TAX CREDITS, TO PROVIDE THAT A TAXPAYER WHO PURCHASES AND USES MOTOR FUEL FOR A PURPOSE OTHER THAN TO OPERATE A PRIVATE PASSENGER MOTOR VEHICLE AS DEFINED IN SECTION 56-3-630 IS ALLOWED A REFUNDABLE INCOME TAX CREDIT.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12-6-3785. A taxpayer who purchases and uses motor fuel for a purpose other than to operate a private passenger motor vehicle as defined in Section 56-3-630 is allowed a refundable income tax credit in the amount the resident taxpayer expends on motor fuel for purposes other than to operate a private passenger motor vehicle. The resident taxpayer shall claim the credit allowed by this section on the resident taxpayer's income tax return in the manner prescribed by the department. The department may require any documentation it deems necessary to implement the provisions of this section.”

SECTION 2. This act takes effect upon approval by the Governor.

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