**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑1165 SO AS TO PROVIDE AN INCOME TAX DEDUCTION FOR CERTAIN INDIVIDUAL TAXPAYERS WHO EXHIBIT SAFE DRIVING HABITS.

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

SECTION 1. Article 9, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12‑6‑1165. (A) If a resident individual taxpayer does not receive any points on his driving record, has not been involved in a motor vehicle accident, and does not have his license suspended, revoked, or cancelled during the tax year, then the individual is allowed a deduction from South Carolina taxable income equal to two hundred fifty dollars. The amount of the credit shall increase by two hundred fifty dollars each consecutive year thereafter in which the person meets the same requirements, except that the deduction may not exceed one thousand dollars.

(B) The Department of Revenue shall consult with the Department of Motor Vehicles to determine eligibility for the deduction. The Department of Revenue may promulgate regulations necessary to administer the provision of this section.”

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2016.

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