**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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