**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 3251**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Moore and S. Williams

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Introduced in the House on January 8, 2019

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

Summary: Income Tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/18/2018 House Prefiled

12/18/2018 House Referred to Committee on **Ways and Means**

1/8/2019 House Introduced and read first time ([House Journal‑page 144](file:///h:\hj\20190108.docx))

1/8/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 144](file:///h:\hj\20190108.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3251&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/18/2018](file:///p:\pprever\2019-20\3251_20181218.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3800 SO AS TO PROVIDE FOR AN INCOME TAX CREDIT FOR CERTAIN TEACHERS MAKING CERTAIN CHILD AND DEPENDENT CARE PAYMENTS IN THE TAX YEAR.

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 to read:

“Section 12‑6‑3800. A taxpayer who is a certified public school K‑12 teacher is entitled to a refundable tax credit against income taxes imposed pursuant to this chapter equal to twenty‑five percent of child and dependent care expenses not to exceed two thousand five hundred dollars in a tax year. A taxpayer only may claim the credit for child and dependent care expenses made during the tax year. The taxpayer shall claim the credit allowed by this section on the taxpayer’s income tax return in a manner prescribed by the department. The department may require any documentation it considers necessary to implement the provisions of this section.”

SECTION 2. This act takes effect upon approval of the Governor and applies to income tax years after 2018.

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