**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 5304**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Long

Document Path: l:\council\bills\jn\3067dg19.docx

Introduced in the House on February 27, 2020

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

2/27/2020 House Introduced and read first time ([House Journal‑page 20](file:///h:\hj\20200227.docx))

2/27/2020 House Referred to Committee on **Ways and Means** ([House Journal‑page 20](file:///h:\hj\20200227.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=5304&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/27/2020](file:///p:\pprever\2019-20\5304_20200227.docx)

**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM THE INDIVIDUAL INCOME TAX, SO AS TO ALLOW A DEDUCTION FOR ANY OVERTIME PAY RECEIVED PURSUANT TO THE FAIR LABOR STANDARDS ACT.

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 266 of 2018, is further amended by adding an appropriately numbered item at the end to read:

“( ) a deduction equal to any overtime pay received by an individual pursuant to the requirements of the Fair Labor Standards Act.”

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2019.

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