**South Carolina General Assembly**

124th Session, 2021-2022

**S. 263**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Senators Matthews and K. Johnson

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Introduced in the Senate on January 12, 2021

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

Summary: Work Opportunity Income Tax Credit Study Committee

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2020 Senate Prefiled

12/9/2020 Senate Referred to Committee on **Finance**

1/12/2021 Senate Introduced and read first time ([Senate Journal‑page 240](file:///h:\sj\20210112.docx))

1/12/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 240](file:///h:\sj\20210112.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=263&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\263_20201209.docx)

**A** **JOINT RESOLUTION**

TO ESTABLISH THE WORK OPPORTUNITY INCOME TAX CREDIT STUDY COMMITTEE TO STUDY THE POTENTIAL BENEFITS OF GRANTING INCOME TAX CREDITS TO EMPLOYERS WHO HIRE QUALIFIED EX‑FELONS; TO PROVIDE FOR THE MEMBERSHIP OF THE STUDY COMMITTEE, TO REQUIRE THE STUDY COMMITTEE TO PREPARE A REPORT FOR THE GENERAL ASSEMBLY, AND TO DISSOLVE THE STUDY COMMITTEE.

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

SECTION 1. (A) There is created the Work Opportunity Income Tax Credit Study Committee to study the potential benefits of granting income tax credits to employers who hire ex‑felons who were convicted of a felony as listed in Section 16-1-90 and as of the hiring date, if not more than two years after being released from prison, has not been convicted of another criminal offense. The study committee shall:

(1) examine the effect of giving an employer an income tax credit equal to:

(a) five percent of the employee’s wages in the first year of employment;

(b) ten percent of the employee’s wages in the second year of employment;

(c) twelve percent of the employee’s wages in the third year of employment;

(d) fifteen percent of the employee’s wages in the fourth year of employment;

(e) seventeen percent of the employee’s wages in the fifth year of employment; and

(f) twenty percent of the employee’s wages thereafter;

(2) determine whether multiple employers may receive an income tax credit based on the wages of one individual;

(3) determine available liability insurance and methods to aid an employer in receiving liability insurance;

(4) consider the accessibility of Medicaid and Workers Compensation to ex‑felons and possibilities to enhance such accessibility; and

(5) determine the length of time an employer is eligible to receive an income tax credit for each ex‑felon hired.

(B) The study committee must be comprised of one member appointed by:

(1) the President of the Senate;

(2) the Speaker of the House of Representatives;

(3) the Majority Leader of the Senate;

(4) the Majority Leader of the House of Representatives;

(5) the Minority Leader of the Senate;

(6) the Minority Leader of the House of Representatives; and

(7) the Governor.

(C) The study committee shall provide a report detailing recommendations to the General Assembly by December 31, 2022, at which time the study committee shall dissolve.

SECTION 2. This joint resolution takes effect upon approval by the Governor.

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