**South Carolina General Assembly**

124th Session, 2021-2022

**H. 3891**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Murray

Document Path: l:\council\bills\bh\7410sa21.docx

Introduced in the House on February 16, 2021

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

2/16/2021 House Introduced and read first time ([House Journal‑page 3](file:///h:\hj\20210216.docx))

2/16/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 3](file:///h:\hj\20210216.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3891&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/16/2021](file:///p:\pprever\2021-22\3891_20210216.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3810 SO AS TO PROVIDE AN INCOME TAX CREDIT FOR CERTAIN BROADBAND SERVICE PROVIDERS THAT PROVIDE A DISCOUNT TO FAMILIES WITH CHILDREN WHO REQUIRE INTERNET ACCESS FOR EDUCATIONAL PURPOSES OR VETERANS.

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 12‑6‑3810. (A) A broadband service provider in this State that provides a discount to families with children who require Internet access for educational purposes or veterans is allowed a credit against the tax imposed pursuant to Section 12‑6‑510 in an amount equal to the discounts given in the tax year.

(B) If the credit allowed under this section exceeds the state income tax liability for the taxable year, any unused credit may be carried forward for five succeeding taxable years.”

SECTION 2. This act takes effect upon approval by the Governor and applies to income tax years after 2020.

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