**South Carolina General Assembly**

125th Session, 2023-2024

**S. 1082**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Goldfinch and Campsen

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Introduced in the Senate on February 22, 2024

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

Summary: Wild Turkey Habitat Management Tax Credit

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/22/2024 Senate Introduced and read first time (Senate Journal‑page 3)

 2/22/2024 Senate Referred to Committee on **Finance** (Senate Journal‑page 3)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=1082&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/22/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/1082_20240222.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑6‑3760 SO AS TO PROVIDE FOR AN INDIVIDUAL INCOME TAX CREDIT AGAINST THE INCOME TAX LIABILITY OF A TAXPAYER EQUAL TO FIFTY PERCENT OF THE COSTS INCURRED BY THE TAXPAYER FOR HABITAT MANAGEMENT FOR WILD TURKEY; AND BY AMENDING SECTION 50‑11‑525, RELATING TO THE AUTHORITY OF THE DEPARTMENT OF NATURAL RESOURCES TO PROMULGATE CERTAIN REGULATIONS, SO AS TO REQUIRE THE DEPARTMENT TO ESTABLISH GUIDELINES FOR HABITAT MANAGEMENT FOR WILD TURKEY.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12‑6‑3760. (A) There is allowed as a tax credit against the income tax liability of a taxpayer an amount equal to fifty percent of the costs incurred by the taxpayer for habitat management for wild turkey on real property that meet the guidelines established by the Department of Natural Resources under Section 50‑11‑525.

 (B) The tax credit allowed by this section must be claimed in the year that the costs are incurred. The credit taken in one year may not exceed fifty percent of the taxpayer's income tax liability due pursuant to Section 12‑6‑510 or 12‑6‑530 for that year. If the amount of the credit exceeds the taxpayer's income tax liability for that taxable year, then the taxpayer may carry forward the excess for up to ten years.

 (C) The Department of Revenue may require documentation that it considers necessary to administer the credit.

SECTION 2. Section 50‑11‑525 of the S.C. Code is amended to read:

 Section 50‑11‑525. (A) The department may promulgate regulations for wildlife management areas, heritage trust lands, and other properties owned or leased by the department to establish seasons, dates, areas, bag limits, and other restrictions for hunting and taking of wild turkey.

 (B) The department must promulgate regulations to establish guidelines for habitat management for wild turkey that will qualify a taxpayer for the tax credit under Section 12‑6‑3760.

SECTION 3. This act takes effect upon approval by the Governor.

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