**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4371**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Mitchell, Murphy, West, Yow, Gilliam, Robbins, B.J. Cox, Caskey, White, Wooten, Connell, B.L. Cox, Williams, Hosey, Leber, O'Neal, Beach, T. Moore, Brewer and Sandifer

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Introduced in the House on April 26, 2023

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

Summary: Active duty military income tax deduction

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 4/26/2023 House Introduced and read first time (House Journal‑page 14)

 4/26/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 14)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4371&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[04/26/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4371_20230426.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-1140, RELATING TO INCOME TAX DEDUCTIONS, SO AS TO DEDUCT TAXABLE INCOME RECEIVED AS THE RESULT OF EMPLOYMENT AS AN ACTIVE-DUTY SERVICE MEMBER OF THE UNITED STATES ARMED FORCES.

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

SECTION 1. Section 12-6-1140 of the S.C. Code is amended by adding:

 (15) taxable income received as the result of employment as an active-duty service member of the United States Armed Forces who is a resident of this State. For the purposes of this item, “active-duty” means full-time duty status in the active uniformed service of the United States, including members of the National Guard and Reserve on active-duty orders pursuant to U.S.C. Section 1209 and 1211.

SECTION 2. This act takes effect upon approval by the Governor and first applies to income tax years after 2022.

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