**South Carolina General Assembly**

125th Session, 2023-2024

**H. 5021**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. W. Jones, McDaniel, White, Thigpen, Williams, King, J.L. Johnson, Dillard and Clyburn

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Introduced in the House on February 1, 2024

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

 2/1/2024 House Introduced and read first time (House Journal‑page 13)

 2/1/2024 House Referred to Committee on **Ways and Means** (House Journal‑page 13)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=5021&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/01/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/5021_20240201.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ENACTING THE “SOUTH CAROLINA COMMUNITY JOBS ACT” BY ADDING SECTION 12-6-3810 SO AS TO PROVIDE AN INCOME TAX CREDIT FOR AN ELIGIBLE EMPLOYER THAT HIRES CERTAIN EMPLOYEES.

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

SECTION 1. This act may be cited as the “South Carolina Community Jobs Act ”.

SECTION 2. Article 25, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12‑6‑3810. (A) As used in this section:

 (1) “Eligible employee” means an individual who:

 (a) resides within a one‑mile radius of the employer’s facility;

 (b) receives Temporary Assistance for Needy Families (TANF) or Supplemental Nutrition Assistance Program (SNAP) benefits; and

 (c) earns a minimum of twenty dollars per hour from the eligible employer.

 (2) “Eligible employer” means a business that operates within South Carolina and has a facility located within a one‑mile radius of a designated low‑income community.

 (B) An eligible employer is allowed a nonrefundable tax credit of up to one thousand five hundred dollars for each eligible employee hired, up to a maximum of twenty eligible employees. The tax credit may be claimed for a maximum of one year for each eligible employee. The tax credit may be carried forward for up to three years.

 (C) The department may require the taxpayer to provide information necessary for proper administration of this section.

SECTION 3. This act takes effect upon approval by the Governor and first applies to income tax years beginning after 2024.

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