

## Session 113 - (1999-2000)

**S 0103 Joint Resolution, By Passailaigue, McConnell, Elliott, Ryberg, Giese, Wilson, Branton, Courson, McGill, Hayes, Reese and Setzler**

***Similar (H 3259)***

**Summary:** Income tax deductions, retirement income of aging for tax years 1994 through 1997 allowed; Taxation

A JOINT RESOLUTION TO ALLOW A SOUTH CAROLINA INDIVIDUAL INCOME TAX PAYER WHO RECEIVED RETIREMENT INCOME FOR TAXABLE YEARS 1994 THROUGH 1997 A DEDUCTION FROM SOUTH CAROLINA TAXABLE INCOME FOR RETIREMENT INCOME RECEIVED IN YEARS 1994 THROUGH 1997, NOT TO EXCEED THREE THOUSAND DOLLARS FOR EACH YEAR FOR WHICH NO RETIREMENT DEDUCTION WAS CLAIMED, AND TO PROVIDE THAT THIS SECTION APPLIES REGARDLESS OF WHETHER THE SOUTH CAROLINA INDIVIDUAL INCOME TAXPAYER ELECTED TO DEFER A RETIREMENT DEDUCTION UNTIL AGE 65 PURSUANT TO SECTION 12-6-1170 OF THE 1976 CODE.

**11/18/98 Senate Prefiled**

**11/18/98 Senate Referred to Committee on Finance**

**01/12/99 Senate Introduced and read first time SJ-43**

**01/12/99 Senate Referred to Committee on Finance SJ-43**