

Session 111 - (1995-1996)

S 0202 General Bill, By Wilson and M.T. Rose

A BILL TO AMEND SECTION 12-7-1210, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE TAX CREDIT ALLOWED ON A JOINT INCOME TAX RETURN FOR THE EARNED INCOME OF A SPOUSE, SO AS TO PROVIDE THAT THE CREDIT EQUALS THE DIFFERENCE BETWEEN THE SOUTH CAROLINA INCOME TAX DUE ON THE JOINT RETURN AND THE TOTAL OF THE TAX THAT WOULD BE DUE IF BOTH SPOUSES FILED SEPARATELY AND TO DELETE PROVISIONS LIMITING THE CREDIT TO EARNED INCOME, PROHIBITING THE CREDIT WHEN A TAXPAYER LIVES ABROAD OR IN GUAM, AMERICAN SAMOA, AND THE NORTHERN MARIANA ISLANDS, AND WHEN THE TAXPAYER FILES A NONRESIDENT RETURN.

10/17/94 Senate Prefiled

10/17/94 Senate Referred to Committee on Finance

01/10/95 Senate Introduced and read first time SJ-70

01/10/95 Senate Referred to Committee on Finance SJ-70