

Session 126 - (2025-2026)

H 3436 General Bill, By Pace

Summary: Taxation

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-6-525 SO AS TO ALLOW MARRIED TAXPAYERS THAT FILE A JOINT FEDERAL RETURN TO CALCULATE THEIR AMOUNT OF SOUTH CAROLINA INCOME TAX OWED FOR THE TAX YEAR AS THOUGH EACH TAXPAYER FILED A RETURN AS A SINGLE TAXPAYER IF THE TAXPAYERS' CUMULATIVE TAX OWED WOULD BE LESS THAN THE AMOUNT THEY WOULD OWE HAD THEY FILED A JOINT RETURN.

12/05/24 House Prefiled

12/05/24 House Referred to Committee on Ways and Means