

## Session 126 - (2025-2026)

### H 3489 General Bill, By Ballentine and M.M. Smith

**Summary:** IRC conformity

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-40, RELATING TO APPLICATION OF FEDERAL INTERNAL REVENUE CODE TO STATE TAX LAWS, SO AS TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE TO THE YEAR 2024 AND TO PROVIDE THAT IF THE INTERNAL REVENUE CODE SECTIONS ADOPTED BY THIS STATE ARE EXTENDED, THEN THESE SECTIONS ALSO ARE EXTENDED FOR SOUTH CAROLINA INCOME TAX PURPOSES.

**12/05/24 House Prefiled**

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

**01/14/25 House Introduced and read first time (House Journal-page 223)**

**01/14/25 House Referred to Committee on Ways and Means (House Journal-page 223)**

**03/06/25 House Member(s) request name added as sponsor: M.M.Smith**