

## 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
04/30/25	House	Committee report: Favorable Ways and Means (House Journal-page 3)
05/01/25	House	Read second time (House Journal-page 22)
05/01/25	House	Roll call Yeas-100 Nays-0 (House Journal-page 22)
05/01/25	House	Unanimous consent for third reading on next legislative day (House Journal-page 23)
05/02/25	House	Read third time and sent to Senate (House Journal-page 1)
05/06/25	Senate	Introduced and read first time (Senate Journal-page 19)
05/06/25	Senate	Referred to Committee on Finance (Senate Journal-page 19)