

## Session 112 - (1997-1998)

### **H 3877 General Bill, By Campsen, Altman, Easterday, Hamilton, Haskins, Leach, Limehouse, Simrill, Woodrum and W.J. Young**

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-3505 SO AS TO ALLOW A TAX CREDIT AGAINST THE SOUTH CAROLINA INCOME TAX LIABILITY OF A RESIDENT INDIVIDUAL FOR TUITION PAID BY THE TAXPAYER ON BEHALF OF A DEPENDENT CLAIMED BY THE TAXPAYER ON THE TAXPAYER'S FEDERAL INCOME TAX RETURN, TO LIMIT THE CREDIT TO EIGHT HUNDRED DOLLARS FOR EACH DEPENDENT, TO PROVIDE THAT TUITION FOR WHICH THE CREDIT MAY BE CLAIMED, ALLOW A FIVE-YEAR CARRYFORWARD FOR UNUSED CREDIT, AND AUTHORIZE THE DEPARTMENT OF REVENUE TO REQUIRE APPROPRIATE DOCUMENTATION.

**04/09/97    House    Introduced and read first time HJ-45**

**04/09/97    House    Referred to Committee on Ways and Means HJ-46**