

## Session 126 - (2025-2026)

**H 4216 General Bill, By Bannister, Pope, G.M. Smith, B. Newton, Hiott, Murphy, Moss, Crawford, Bradley, Hager, M.M. Smith, Gibson, McCravy, Bustos, Landing, Lowe, Lawson, B.J. Cox, Jordan, Brittain, Rankin, Forrest, Neese, Pedalino, Vaughan, Long, Montgomery, Davis, Sessions, Oremus, Mitchell, Gatch, Herbkersman, Schuessler, Caskey, T. Moore, Hewitt, Erickson, Chapman, Bowers, Gilliam, Hardee, Teeple, Sanders, Guest, Bailey, Guffey, Holman, Yow, Ballentine, Martin, Calhoon, Taylor, Hartnett, Robbins, Willis, B.L. Cox, Ligon, Brewer, Gagnon, Haddon, Hartz, Hixon, Wickensimer and Duncan**

**Summary:** Income tax

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-510, RELATING TO INCOME TAX RATES FOR INDIVIDUALS, ESTATES, AND TRUSTS, SO AS TO REDUCE THE INCOME TAX RATE TO A FLAT 3.99 PERCENT AND TO SET FORTH STANDARDS FOR ADDITIONAL REDUCTIONS; BY AMENDING SECTION 12-6-50, RELATING TO INTERNAL REVENUE CODE SECTIONS SPECIFICALLY NOT ADOPTED BY THE STATE, SO AS TO NOT ADOPT THE FEDERAL STANDARD DEDUCTION AND ITEMIZED DEDUCTION; BY AMENDING SECTION 12-6-1140, RELATING TO INCOME TAX DEDUCTIONS, SO AS TO ALLOW FOR A SOUTH CAROLINA INCOME ADJUSTED DEDUCTION (SCIAD); BY AMENDING SECTION 12-6-4910, RELATING TO PERSONS REQUIRED TO FILE A TAX RETURN, SO AS TO MAKE A CONFORMING CHANGE TO THE CALCULATION; AND BY AMENDING SECTION 12-6-1720, RELATING TO ADJUSTMENTS TO THE TAXABLE INCOME OF NONRESIDENT INDIVIDUALS, SO AS TO MAKE A CONFORMING CHANGE.

**03/25/25 House Introduced and read first time (House Journal-page 32)**

**03/25/25 House Referred to Committee on Ways and Means (House Journal-page 32)**

**03/27/25 House Member(s) request name added as sponsor: Duncan**

**03/27/25 Scrivener's error corrected**