

## Session 119 - (2011-2012)

**H 4547 General Bill, By White, Tallon, Forrester, Allison, Parker and Cole**

***Similar (S 1325, H 4576, H 4894)***

**Summary:** Tuition Income Tax Deduction

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-1145 SO AS TO AUTHORIZE A DEDUCTION FROM STATE OF SOUTH CAROLINA TAXABLE INCOME UP TO SPECIFIED AMOUNTS FOR TUITION PAID BY A PARENT OR LEGAL GUARDIAN FOR THEIR CHILD OR WARD TO ATTEND AN INDEPENDENT SCHOOL OR A PUBLIC SCHOOL OUTSIDE THE CHILD'S OR WARD'S SCHOOL DISTRICT OF RESIDENCE, AND TO ALSO AUTHORIZE A SIMILAR INCOME TAX DEDUCTION UP TO A SPECIFIED AMOUNT TO A PARENT OR LEGAL GUARDIAN FOR HOME SCHOOL EXPENDITURES; AND BY ADDING SECTION 12-6-1146 SO AS TO AUTHORIZE A CREDIT AGAINST A TAXPAYER'S SOUTH CAROLINA INCOME TAX LIABILITY OR CERTAIN OTHER TAX LIABILITY FOR CONTRIBUTIONS MADE TO NONPROFIT SCHOLARSHIP FUNDING ORGANIZATIONS THAT PROVIDE GRANTS FOR CHILDREN WHO ARE ELIGIBLE FOR THE FEDERAL FREE OR REDUCED SCHOOL LUNCH PROGRAM, WHO ARE "EXCEPTIONAL NEEDS" CHILDREN, OR WHO MEET OTHER REQUIREMENTS TO ATTEND INDEPENDENT SCHOOLS OF THEIR CHOICE OR FOR OTHER AUTHORIZED PURPOSES, AND TO PROVIDE THE PROCEDURES FOR, AND CONDITIONS AND LIMITATIONS OF THESE TAX CREDITS.

**01/10/12 House Introduced and read first time (House Journal-page 70)**

**01/10/12 House Referred to Committee on Ways and Means (House Journal-page 70)**

**01/18/12 House Member(s) request name added as sponsor: Tallon, Forrester, Allison, Parker**

**01/31/12 House Member(s) request name added as sponsor: Cole**