

Session 125 - (2023-2024)

S*0969 (Rat #0242, Act #0217 of 2024) General Bill, By Alexander, Peeler, Setzler, K. Johnson, Young, Malloy, Senn, Stephens, McLeod and Gustafson

Summary: Income tax deductions

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-1140, RELATING TO DEDUCTIONS FROM INDIVIDUAL TAXABLE INCOME, SO AS TO INCREASE THE SUBSISTENCE DEDUCTION AMOUNT FOR CERTAIN PAID PUBLIC SERVANTS SUCH AS LAW ENFORCEMENT AND FIREFIGHTERS, AND TO INCREASE THE VOLUNTEER EXEMPTION AMOUNT FOR CERTAIN UNPAID PUBLIC SERVANTS SUCH AS LAW ENFORCEMENT AND FIREFIGHTERS; BY AMENDING SECTION 12-6-3800, RELATING TO THE TAX CREDIT FOR SERVING AS A PRECEPTOR, SO AS TO AMEND DEFINITIONS AND ELIGIBILITY REQUIREMENTS; BY AMENDING ACT 45 OF 2019, RELATING TO THE PRECEPTOR TAX CREDIT, SO AS TO EXTEND THE PRECEPTOR TAX CREDIT FOR FOUR ADDITIONAL YEARS; AND BY AMENDING SECTION 4-37-30, RELATING TO SALES AND USE TAXES OR TOLLS AS REVENUE FOR TRANSPORTATION FACILITIES, SO AS TO PROVIDE FOR CERTAIN EXEMPTIONS FOR UNPREPARED FOOD ITEMS. - RATIFIED TITLE

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| 01/17/24 | Senate | Introduced and read first time (Senate Journal-page 4) |
| 01/17/24 | Senate | Referred to Committee on Finance (Senate Journal-page 4) |
| 02/28/24 | Senate | Committee report: Favorable Finance (Senate Journal-page 14) |
| 03/19/24 | Senate | Read second time (Senate Journal-page 15) |
| 03/19/24 | Senate | Roll call Ayes-40 Nays-0 (Senate Journal-page 15) |
| 03/20/24 | Senate | Read third time and sent to House (Senate Journal-page 11) |
| 03/21/24 | House | Introduced and read first time (House Journal-page 18) |
| 03/21/24 | House | Referred to Committee on Ways and Means (House Journal-page 18) |
| 04/25/24 | House | Committee report: Favorable with amendment Ways and Means (House Journal-page 20) |
| 04/30/24 | | Scrivener's error corrected |
| 05/02/24 | House | Debate adjourned until Tues., 5-7-24 (House Journal-page 21) |
| 05/07/24 | House | Amended (House Journal-page 104) |
| 05/07/24 | House | Read second time (House Journal-page 104) |
| 05/07/24 | House | Roll call Yeas-99 Nays-0 (House Journal-page 107) |
| 05/08/24 | House | Read third time and returned to Senate with amendments (House Journal-page 298) |
| 05/09/24 | Senate | Non-concurrence in House amendment (Senate Journal-page 27) |
| 05/09/24 | House | House insists upon amendment and conference committee appointed Reps. Dilliard, B Newton, Herbkersman (House Journal-page 155) |
| 05/09/24 | Senate | Conference committee appointed Davis, Turner, McElveen (Senate Journal-page 28) |
| 06/26/24 | House | Conference report received and adopted |
| 06/26/24 | House | Roll call Yeas-107 Nays-0 |
| 06/26/24 | Senate | Conference report received and adopted (Senate Journal-page 52) |
| 06/26/24 | Senate | Roll call Ayes-42 Nays-0 (Senate Journal-page 52) |
| 06/26/24 | Senate | Ordered enrolled for ratification (Senate Journal-page 57) |
| 06/27/24 | | Ratified R 242 |
| 07/02/24 | | Signed By Governor |
| 07/17/24 | | Effective date See Act for Effective Date |
| 07/17/24 | | Act No. 217 |