South Carolina Legislature

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Session 111 - (1995-1996)

S 0202 General Bill, By Wilson and M.T. Rose

A BILL TO AMEND SECTION 12-7-1210, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE TAX CREDIT ALLOWED ON A JOINT INCOME TAX RETURN FOR THE EARNED INCOME OF A SPOUSE, SO AS TO PROVIDE THAT THE CREDIT EQUALS THE DIFFERENCE BETWEEN THE SOUTH CAROLINA INCOME TAX DUE ON THE JOINT RETURN AND THE TOTAL OF THE TAX THAT WOULD BE DUE IF BOTH SPOUSES FILED SEPARATELY AND TO DELETE PROVISIONS LIMITING THE CREDIT TO EARNED INCOME, PROHIBITING THE CREDIT WHEN A TAXPAYER LIVES ABROAD OR IN GUAM, AMERICAN SAMOA, AND THE NORTHERN MARIANA ISLANDS, AND WHEN THE TAXPAYER FILES A NONRESIDENT RETURN.

10/17/94	Senate	Prefiled
10/17/94	Senate	Referred to Committee on Finance
01/10/95	Senate	Introduced and read first time SJ-70
01/10/95	Senate	Referred to Committee on Finance SJ-70