South Carolina Legislature

April 23, 2024, 10:15:18 pm

Session 123 - (2019-2020)

H*3985 (Rat #0025, Act #0016 of 2019) General Bill, By Lucas, G.M. Smith and Stavrinakis Similar (S 1152, H 5365)

Summary: IRS Code

AN ACT TO AMEND SECTION 12-6-40, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE APPLICATION OF THE INTERNAL REVENUE CODE TO STATE INCOME TAX LAWS, SO AS TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE TO THE YEAR 2018 AND TO PROVIDE THAT IF THE INTERNAL REVENUE CODE SECTIONS ADOPTED BY THIS STATE ARE EXTENDED, THEN THESE SECTIONS ALSO ARE EXTENDED FOR SOUTH CAROLINA INCOME TAX PURPOSES. - ratified title

02/14/19	House	Introduced, read first time, placed on calendar without reference (House Journal-page 35)
02/21/19	House	Debate adjourned until Wed., 2-27-19 (House Journal-page 111)
02/27/19	House	Read second time (House Journal-page 6)
02/27/19	House	Roll call Yeas-102 Nays-0 (House Journal-page 6)
02/28/19	House	Read third time and sent to Senate (House Journal-page 11)
02/28/19	Senate	Introduced and read first time (Senate Journal-page 10)
02/28/19	Senate	Referred to Committee on Finance (Senate Journal-page 10)
03/12/19	Senate	Committee report: Favorable Finance (Senate Journal-page 48)
03/14/19	Senate	Read second time (Senate Journal-page 31)
03/14/19	Senate	Roll call Ayes-39 Nays-0 (Senate Journal-page 31)
03/20/19	Senate	Read third time and enrolled (Senate Journal-page 17)
03/27/19		Ratified R 25
03/28/19		Signed By Governor
04/02/19		Effective date 03/28/19
04/08/19		Act No. 16