**South Carolina General Assembly**

118th Session, 2009-2010

**S. 1327**

**STATUS INFORMATION**

General Bill

Sponsors: Senator L. Martin

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Introduced in the Senate on March 30, 2010

Currently residing in the Senate Committee on **Finance**

Summary: Income tax credits

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/30/2010 Senate Introduced and read first time [SJ](file:///h:\SJ%20Archive\2010\03-30-10.docx)‑4

3/30/2010 Senate Referred to Committee on **Finance** [SJ](file:///h:\SJ%20Archive\2010\03-30-10.docx)‑4

**VERSIONS OF THIS BILL**

[3/30/2010](file:///p:\pprever\2009-10\1327_20100330.docx)

**A** **BILL**

TO AMEND SECTION 12‑6‑3385 OF THE 1976 CODE, RELATING TO REFUNDABLE STATE INCOME TAX CREDITS, TO PROVIDE THAT A STUDENT IS DEFINED AS A PERSON WHO HAS COMPLETED AT LEAST TWENTY‑FOUR CREDIT HOURS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑6‑3385(B)(3)(b) of the 1976 Code is amended to read:

“(b) who at the end of the taxable year for which the credit is claimed has completed at least ~~thirty~~ twenty‑four credit hours each year, or its equivalent, as determined by the Commission on Higher Education, and who is admitted, enrolled, and classified as a degree seeking undergraduate or enrolled in a certificate or diploma program of at least one year;”

SECTION 2. This act takes effect upon approval by the Governor.

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