**South Carolina General Assembly**

119th Session, 2011-2012

**S. 64**

**STATUS INFORMATION**

General Bill

Sponsors: Senator L. Martin

Document Path: l:\s-res\lam\006tuit.ebd.lam.docx

Introduced in the Senate on January 11, 2011

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

Summary: State income tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/1/2010 Senate Prefiled

12/1/2010 Senate Referred to Committee on **Finance**

1/11/2011 Senate Introduced and read first time ([Senate Journal‑page 33](file:///h:\sj%20archive\2011\01-11-11.docx))

1/11/2011 Senate Referred to Committee on **Finance** ([Senate Journal‑page 33](file:///h:\sj%20archive\2011\01-11-11.docx))

**VERSIONS OF THIS BILL**

[12/1/2010](file:///p:\pprever\2011-12\64_20101201.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.

‑‑‑‑XX‑‑‑‑