**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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