**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 3337**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Collins

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Introduced in the House on January 8, 2019

Currently residing in the House Committee on **Ways and Means**

Summary: Income tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/18/2018 House Prefiled

12/18/2018 House Referred to Committee on **Ways and Means**

1/8/2019 House Introduced and read first time ([House Journal‑page 201](file:///h:\hj\20190108.docx))

1/8/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 201](file:///h:\hj\20190108.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3337&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/18/2018](file:///p:\pprever\2019-20\3337_20181218.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3800 SO AS TO PROVIDE FOR AN INCOME TAX CREDIT FOR CERTAIN TEACHERS MAKING CERTAIN TUITION PAYMENTS IN THE TAX YEAR.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12‑6‑3800. A resident taxpayer who is a certified public school K‑12 teacher is entitled to a refundable tax credit against income taxes imposed pursuant to this chapter for tuition payments, not exceeding eleven thousand dollars in each tax year for each taxpayer, made to an accredited college in which he is pursuing a master’s degree in education as recognized by a list of programs compiled by the South Carolina Education Oversight Committee. A resident taxpayer only may claim the credit for tuition payments made during the tax year. Tax credits authorized pursuant to this section annually may not exceed cumulatively a total of two million dollars. The resident taxpayer shall claim the credit allowed by this section on the resident taxpayer’s income tax return in a manner prescribed by the department. The department may require any documentation it considers necessary to implement the provisions of this section.”

SECTION 2. This act takes effect upon approval of the Governor and applies to income tax years after 2018.

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