**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 CHILD AND DEPENDENT CARE 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 to read:

“Section 12‑6‑3800. A 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 equal to twenty‑five percent of child and dependent care expenses not to exceed two thousand five hundred dollars in a tax year. A taxpayer only may claim the credit for child and dependent care expenses made during the tax year. The taxpayer shall claim the credit allowed by this section on the 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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