**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3785 SO AS TO ALLOW AN INDIVIDUAL TAXPAYER TO CLAIM AN INCOME TAX CREDIT IF THE INDIVIDUAL SERVES AS A CAREGIVER FOR A PERSON WHO IS AT LEAST SIXTY‑FIVE YEARS OF AGE, AND TO SET THE AMOUNT OF THE CREDIT.

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 12‑6‑3785. (A) An individual taxpayer may claim a credit against the income tax imposed pursuant to this chapter if the individual serves as a caregiver to an eligible person and is not compensated for the care. The credit is equal to one hundred dollars for each month in which the care is provided if the caregiver is unable to work as a result of the care, and fifty dollars for each month in which the care is provided if the caregiver is able to work.

(B) For purposes of this section, an ‘eligible person’ is a person who is at least sixty‑five years of age in the year for which the credit is claimed and who has lost the ability to perform two of the following activities without substantial assistance for a period that is expected to continue for at least ninety days:

(1) bathing;

(2) continence;

(3) dressing;

(4) eating;

(5) toileting; or

(6) mobility.

(C) To claim the credit allowed by this section, the individual taxpayer must provide a statement from a doctor stating that the ‘eligible person’ qualifies as such pursuant to subsection (B). The department shall prescribe the form by which a doctor may make the statement.

(D) The department may require whatever other proof it determines necessary to determine eligibility for the credit.”

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

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