**South Carolina General Assembly**

124th Session, 2021-2022

**H. 3594**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Allison and Lucas

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Introduced in the House on January 12, 2021

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

Summary: Income tax, credits

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/12/2021 House Introduced and read first time

1/12/2021 House Referred to Committee on **Ways and Means**

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3594&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/12/2021](file:///p:\pprever\2021-22\3594_20210112.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3810 SO AS TO PROVIDE AN INCOME TAX CREDIT FOR A QUALIFIED TAXPAYER IN A QUALIFIED COUNTY EQUAL TO ONE HUNDRED PERCENT OF THE PROPERTY TAXES PAID BY THE TAXPAYER ON HIS LEGAL RESIDENCE.

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 12‑6‑3810. (A) A qualified taxpayer in a qualified county is allowed a refundable income tax credit equal to one hundred percent of the property taxes paid by the taxpayer on his legal residence and not more than one acre contiguous thereto that he owns, which qualifies for the four percent assessment ratio pursuant to Section 12‑43‑220(c). The credit allowed by this section only may be claimed for five consecutive years. To claim the credit allowed by this section, the taxpayer’s legal residence for which he is receiving the credit allowed by this section must be located in a qualifying county. For purposes of this section, a qualified taxpayer means an employee who is employed in a qualifying county as a teacher in a K‑12 public school. For purposes of this section, a qualifying county is a county designated as a Tier IV county, pursuant to Section 12‑6‑3360, in the previous tax year; however, once a taxpayer is allowed the credit pursuant to this section, the taxpayer may continue to claim the credit regardless of a county’s designation, so long as the county of employment and the county of residency remains the same as the year the taxpayer was initially allowed the credit.

(B) A taxpayer shall claim the credit in the year in which the property taxes are paid.

(C) The department shall prescribe the form and manner of proof required to obtain the credit. The department may consult with county tax officials to determine the amount of the credit.”

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2022.

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