**South Carolina General Assembly**

124th Session, 2021-2022

**H. 4611**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. White, Forrest, G.R. Smith and Bustos

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Introduced in the House on January 11, 2022

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

Summary: Tax credit for home office

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

11/17/2021 House Prefiled

11/17/2021 House Referred to Committee on **Ways and Means**

1/11/2022 House Introduced and read first time ([House Journal‑page 69](file:///h:\hj\20220111.docx))

1/11/2022 House Referred to Committee on **Ways and Means** ([House Journal‑page 69](file:///h:\hj\20220111.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4611&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[11/17/2021](file:///p:\pprever\2021-22\4611_20211117.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 TAXPAYERS THAT UTILIZE A HOME OFFICE; AND TO AMEND SECTION 12‑6‑1120, RELATING TO THE COMPUTATION OF SOUTH CAROLINA GROSS INCOME, SO AS TO EXCLUDE ANY GAIN RESULTING FROM THE SALE OF A TAXPAYER’S HOME THAT WAS NOT EXCLUDED FROM FEDERAL GROSS INCOME SOLELY BECAUSE THE TAXPAYER CLAIMED THE FEDERAL DEDUCTION FOR UTILIZING A HOME OFFICE.

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. There is allowed an individual income tax credit to any taxpayer that claims a federal deduction for expenses related to the business use of the taxpayer’s home. The credit is equal to fifteen percent of the amount of the same federal deduction. The credit must be claimed in the same taxable year as the federal deduction was made. The department may adopt rules necessary to implement the provisions of this section.”

SECTION 2. Section 12‑6‑1120 of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) South Carolina gross income does not include any gain resulting from the sale of a taxpayer’s home that was not excluded from federal gross income solely because the taxpayer claimed the federal deduction for expenses related to the business use of the home.”

SECTION 3. This act takes effect upon approval by the Governor and first applies to income tax years beginning after 2021.

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