**South Carolina General Assembly**

124th Session, 2021-2022

**H. 4768**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Whitmire and Carter

Document Path: l:\council\bills\jn\3452sa22.docx

Introduced in the House on January 12, 2022

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

Summary: Alternative Fuel Infrastructure Tax Credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/12/2022 House Introduced and read first time ([House Journal‑page 32](file:///h:\hj\20220112.docx))

1/12/2022 House Referred to Committee on **Ways and Means** ([House Journal‑page 32](file:///h:\hj\20220112.docx))

1/13/2022 House Member(s) request name added as sponsor: Carter

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4768&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/12/2022](file:///p:\pprever\2021-22\4768_20220112.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3810 SO AS TO PROVIDE THAT A TAXPAYER WHO CLAIMS A FEDERAL ALTERNATIVE FUEL INFRASTRUCTURE INCOME TAX CREDIT IS ALLOWED A CREDIT EQUAL TO FIFTY PERCENT OF THE FEDERAL INCOME TAX 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 12‑6‑3810. (A) A taxpayer who claims a federal alternative fuel infrastructure income tax credit pursuant to 26 U.S.C. Section 30C for the cost of any qualified alternative fuel vehicle refueling property placed in service by the taxpayer during the taxable year is allowed a credit against any tax due pursuant to this title, equal to fifty percent of the amount allowed by the federal alternative fuel infrastructure income tax credit regardless of the year in which the federal credit is claimed.

(B) A credit claimed under this section but not used in a taxable year may be carried forward five years from the taxable year in which the credit is earned.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to income tax years after 2021.

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