**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3504**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. J. Moore and Leber

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Introduced in the House on January 10, 2023

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

Summary: Healthy Foods Tax Credit

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/8/2022 House Prefiled

 12/8/2022 House Referred to Committee on **Ways and Means**

 1/10/2023 House Introduced and read first time (House Journal‑page 191)

 1/10/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 191)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3504&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3504_20221208.docx)

A bill

to amend the South Carolina Code of Laws by adding Section 12-6-3810 so as to allow tax credits for unprepared healthy food purchases.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Article 25, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12-6-3810. (A) There is allowed a tax credit equal to the amount of money spent by an individual in the tax year, not to exceed three thousand five hundred dollars, to purchase unprepared foods that support a healthy and nutritious diet. The department may require whatever documentation it determines necessary to prove the purchases.

 (B) The department shall partner with other applicable state agencies, including the Department of Health and Environmental Control’s State Nutrition Action Coalition, to determine which foods qualify for the tax credit. The department shall post the eligible foods on its website.

SECTION 2. This act takes effect upon approval by the Governor and applies to purchases made after December 31, 2023.

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