**South Carolina General Assembly**

125th Session, 2023-2024

**H. 5091**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Leber

Companion/Similar bill(s): 3416, 3421

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Introduced in the House on February 14, 2024

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

Summary: Income tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/14/2024 House Introduced and read first time ([House Journal‑page 9](h:\hj\20240214.docx))

2/14/2024 House Referred to Committee on **Ways and Means** ([House Journal‑page 9](h:\hj\20240214.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=5091&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/14/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/5091_20240214.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑6‑1120, RELATING TO GROSS INCOME, SO AS TO EXCLUDE CERTAIN FIRST RESPONDER INCOME.

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

SECTION 1. Section 12‑6‑1120 of the S.C. Code is amended by adding:

(11) South Carolina gross income does not include income earned by a first responder while performing the duties of a first responder. For the purposes of this item, “first responder” means an emergency medical services provider, a law enforcement officer, including an officer or employee of the United States, a state, political subdivision of a state, or the District of Columbia, who is authorized to enforce laws, a fire fighter, or a 911 dispatcher directly engaged in examining, treating, or directing persons during an emergency.

SECTION 2. This act takes effect upon approval by the Governor.

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