**South Carolina General Assembly**

126th Session, 2025-2026

**S. 306**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Climer, Kimbrell, Leber and Grooms

Companion/Similar bill(s): 3811

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Introduced in the Senate on February 4, 2025

Currently residing in the Senate Committee on **Finance**

Summary: Tuition Tax Credits

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/4/2025 Senate Introduced and read first time ([Senate Journal‑page 4](h:\sj\20250204.docx))

2/4/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](h:\sj\20250204.docx))

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**VERSIONS OF THIS BILL**

[02/04/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/306_20250204.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑6‑3830 SO AS TO PROVIDE THAT A TAXPAYER WHOSE CHILD ATTENDS A QUALIFYING PRIVATE SCHOOL, PAROCHIAL SCHOOL, OR HOME SCHOOL FOR GRADES K‑12 IS ENTITLED TO A TAX CREDIT.

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

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

Section 12‑6‑3830. (A) A taxpayer whose child attends a qualifying private school, parochial school, or home school for grades K‑12 is entitled to a tax credit against income taxes imposed pursuant to this chapter equal to:

(1) for taxable year 2025, two thousand dollars or the cost of tuition, whichever is less, for each child;

(2) for taxable year 2026, four thousand dollars or the cost of tuition, whichever is less, for each child;

(3) for taxable year 2027, six thousand dollars or the cost of tuition, whichever is less, for each child; and

(4) for taxable year 2027 and for each taxable year thereafter, eight thousand five hundred dollars or the cost of tuition, whichever is less, for each child. The tax credit is refundable beginning in tax year 2027.

(B) In order to be a qualifying school, the school must:

(1) provide an affidavit attesting that it is a K‑12 school;

(2) provide the school's address;

(3) provide that it is able to enroll students;

(4) provide that it will educate students according to the expectations of the student’s family;

(5) make an annual financial statement available to students’ families; and

(6) have an Employer Identification Number (EIN), or, for purposes of a home school, the school must be registered as required by the State.

(C) A taxpayer who claims an income tax credit pursuant to this section may not claim the exceptional needs tax credit pursuant to Section 12‑6‑3790 in the same income tax year.

(D) In order to claim the tax credit cost of tuition for each student, the taxpayer must provide proof of tuition payment in a form prescribed by the Department of Revenue.

(E) A taxpayer is not eligible for the credit described in this section if his child attended a public school for more than forty‑four days in the current income tax year.

(F) A taxpayer who fraudulently claims the credit described in this section is guilty of tax fraud and must be prosecuted as provided by law.

(G) A parent may assert a violation of this section as a claim or defense in a judicial or administrative proceeding and obtain compensatory damages, injunctive relief, declaratory relief, attorney's fees, court costs, and any other appropriate relief.

(1) A parent is required to bring a claim for a violation of this section no later than three years after the day the cause of action accrues.

(2) An award of noneconomic damages may not exceed one hundred thousand dollars for each claimant unless the jury or court determines that the defendant was grossly negligent, wilful, wanton, or reckless, and such conduct was the proximate cause of the claimant's noneconomic damages, or if the defendant has engaged in fraud or misrepresentation related to the claim, or if the defendant altered or destroyed medical records with the purpose of avoiding a claim or liability to the claimant.

(3) The provisions of this section do not limit the amount of compensation for economic damages suffered by a claimant.

(H) The Attorney General may bring an action to enforce compliance with this section. Nothing in this section may be construed to deny, impair, or otherwise affect any right or authority of the Attorney General, the State, or any agency, officer, or employee of the State to institute or intervene in any proceeding.

(I) The Treasurer shall prescribe the form and manner to be an approved private school or parochial school and issue eligibility certificates. The parent shall provide the eligibility certificate to the department. By October first of each year, the Treasurer shall publish on its website a list of all qualifying private schools and parochial schools to include their names, addresses, telephone numbers, and, if available, website addresses and applicable audits.

(J) For each student that leaves a public school to attend a qualifying private school, parochial school, or home school for grades K‑12 who is a child of a taxpayer claiming the tax credit pursuant to this section, the department shall reduce:

(1) for school year 2025‑2026 State Aid to Classrooms by two thousand dollars;

(2) for school year 2026‑2027, State Aid to Classrooms by four thousand dollars;

(3) for school year 2027‑2028, State Aid to Classrooms six thousand dollars; and

(4) for school year 2028‑2029 and for all school years thereafter, State Aid to Classrooms by eight thousand five hundred dollars.

(K) The department may promulgate regulations necessary to implement the provisions of this section.

SECTION 2. If any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or word of this act is for any reason held to be unconstitutional or invalid, such holding shall not affect the constitutionality or validity of the remaining portions of this act, the General Assembly hereby declaring that it would have passed this act, and each and every section, subsection, paragraph, subparagraph, sentence, clause, phrase, and word thereof, irrespective of the fact that any one or more other sections, subsections, paragraphs, subparagraphs, sentences, clauses, phrases, or words hereof may be declared to be unconstitutional, invalid, or otherwise ineffective.

SECTION 3. This act takes effect upon approval by the Governor.

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