**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3125**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Pace and Magnuson

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Prefiled in the House on December 5, 2024

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

Summary: Elimination of individual income tax

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/5/2024 House Prefiled

 12/5/2024 House Referred to Committee on **Ways and Means**

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3125&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3125_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑6‑511 SO AS TO ELIMINATE THE IMPOSITION OF THE INCOME TAX ON INDIVIDUALS, ESTATES, AND TRUSTS; BY REPEALING SECTION 12‑6‑510 RELATING TO TAX RATES FOR INDIVIDUALS, ESTATES, AND TRUSTS; BY REPEALING SECTION 12‑6‑515 RELATING TO INCOME TAX BRACKETS; BY REPEALING SECTION 12‑6‑520 RELATING TO ANNUAL ADJUSTMENTS TO INCOME TAX BRACKETS; AND BY REPEALING SECTION 12‑6‑545 RELATING TO INCOME TAX RATES FOR PASS‑THROUGH TRADE AND BUSINESS INCOME.

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

SECTION 1. Article 5, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12‑6‑511. Notwithstanding any other provision of law, for tax years beginning after 2024, no tax may be imposed on the South Carolina taxable income of individuals, estates, and trusts. Any provision of law that requires the imposition or imposition‑related requirements, such as filings and withholdings, are no longer effective.

SECTION 2. Sections 12‑6‑510, 12‑6‑515, 12‑6‑520, and 12‑6‑545 of the S.C. Code are repealed.

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

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