**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3298**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Beach

Document Path: LC-0059SA25.docx

Prefiled in the House on December 5, 2024

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

Summary: Overtime income tax exemption

**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=3298&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3298_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-6-1230 SO AS TO PROVIDE THAT OVERTIME INCOME IS EXEMPT FROM CERTAIN TAXES.

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

SECTION 1. Article 9, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12-6-1230. All overtime income of an individual taxpayer is exempt from the tax imposed pursuant to this chapter and may not be included in South Carolina taxable income. The department may require the taxpayer to provide information necessary for proper administration of this section. In implementing this exemption, the department shall ensure that no state taxes are withheld on overtime income.

SECTION 2. This act takes effect upon approval by the Governor and first applies to income tax years beginning after 2024.

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