**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3436**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Pace and Pope

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Prefiled in the House on December 5, 2024

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

Summary: Taxation

**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**

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**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3436_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑6‑525 SO AS TO ALLOW MARRIED TAXPAYERS THAT FILE A JOINT FEDERAL RETURN TO CALCULATE THEIR AMOUNT OF SOUTH CAROLINA INCOME TAX OWED FOR THE TAX YEAR AS THOUGH EACH TAXPAYER FILED A RETURN AS A SINGLE TAXPAYER IF THE TAXPAYERS’ CUMULATIVE TAX OWED WOULD BE LESS THAN THE AMOUNT THEY WOULD OWE HAD THEY FILED A JOINT RETURN.

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 12‑6‑525. (A) Notwithstanding any other provision of law, married taxpayers that file a joint federal return may elect to calculate their amount of South Carolina income tax owed for the tax year as though each taxpayer filed a return as a single taxpayer. If both taxpayers elect to calculate their amount of tax owed as a single filer and consequently the taxpayers’ cumulative tax owed is less than the amount they would owe had they filed a joint return, then the excess amount owed may be reduced from the amount owed on their joint return. Nothing in this section allows married taxpayers that file a joint federal return to file a South Carolina tax return using another filing status. The department may adopt rules and promulgate regulations necessary to implement the provisions of this section.

 (B) For the purposes of this section, “married” has the same meaning as defined in Article 1, Chapter 1, Title 20.

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

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