**South Carolina General Assembly**

126th Session, 2025-2026

**S. 359**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Davis

Document Path: LC-0204SA25.docx

Introduced in the Senate on February 19, 2025

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

Summary: Credit against withholding

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/19/2025 Senate Introduced and read first time ([Senate Journal‑page 4](h:\sj\20250219.docx))

2/19/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](h:\sj\20250219.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=359&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[02/19/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/359_20250219.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑10‑95, RELATING TO CREDIT AGAINST WITHHOLDING FOR RETRAINING, SO AS TO PROVIDE AN INCREASE IN THE CREDIT AMOUNT.

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

SECTION 1. Section 12‑10‑95(A) of the S.C. Code is amended to read:

Section 12‑10‑95. (A)(1) Subject to the conditions in this section, a business engaged in manufacturing or processing operations or technology‑intensive activities at a manufacturing, processing, or technology‑intensive facility as defined in Section 12‑6‑3360(M), or warehousing and distribution, and that meets the requirements of Section 12‑10‑50(B)(2), with approval from the State Board for Technical and Comprehensive Education, may claim as a credit against withholding one two thousand dollars a year for the retraining of a production, or technology, or warehousing and distribution first line employee or immediate supervisor who has been continuously employed by the business for a minimum of one year and is a full‑time employee, so long as retraining is necessary for the qualifying business to remain competitive, upgrade the skills of incumbent employees, or to introduce new technologies. In addition to the yearly limits, the retraining credit claimed against withholding may not exceed five ten thousand dollars over five consecutive years for each retrained production, or technology, or warehousing and distribution first line employee or immediate supervisor.

(2) Retraining programs that are eligible for the credit include, but are not limited to:

(a) retraining of current employees on newly installed equipment;

(b) retraining of current employees on newly implemented technology, such as computer platforms, software implementation and upgrades, Total Quality Management, ISO 9000, and self‑directed work teams; and

(c) retraining of current employees for the purpose of upskilling, management development, or recertification in production‑related competencies.

Executive training, and personal enrichment training, and cross‑training of employees on equipment or technology that is not new to the company are not eligible for the credit.

SECTION 2. This act takes effect upon approval by the Governor and first applies to income tax years beginning after 2025.

‑‑‑‑XX‑‑‑‑