**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3741**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Mitchell, B.L. Cox and Holman

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Introduced in the House on January 15, 2025

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

Summary: Active duty military income tax deduction

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/15/2025 House Introduced and read first time ([House Journal‑page 52](h:\hj\20250115.docx))

1/15/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 52](h:\hj\20250115.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3741&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/15/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3741_20250115.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑6‑1140, RELATING TO INCOME TAX DEDUCTIONS, SO AS TO DEDUCT TAXABLE INCOME RECEIVED AS THE RESULT OF EMPLOYMENT AS AN ACTIVE‑DUTY SERVICE MEMBER OF THE UNITED STATES ARMED FORCES.

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

SECTION 1. Section 12‑6‑1140 of the S.C. Code is amended by adding:

(15) taxable income received as the result of employment as an active‑duty service member of the United States Armed Forces who is a resident of this State. For the purposes of this item, “active‑duty” means full‑time duty status in the active uniformed service of the United States, including members of the National Guard and Reserve on active‑duty orders pursuant to U.S.C. Section 1209 and 1211.

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

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