**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3779**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Teeple, Guffey, Bustos, Brewer, Guest, M.M. Smith, Davis, Hartnett, Landing and Sessions

Companion/Similar bill(s): 3435

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Introduced in the House on January 16, 2025

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

Summary: Gross income

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/16/2025 House Introduced and read first time ([House Journal‑page 721](h:\hj\20250116.docx))

1/16/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 721](h:\hj\20250116.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3779&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/16/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3779_20250116.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-1120, RELATING TO GROSS INCOME, COMPUTATION OF GROSS INCOME, AND MODIFICATIONS TO GROSS INCOME FOR STATE INCOME TAX PURPOSES, SO AS TO EXCLUDE TIPS FROM THE COMPUTATION OF SOUTH CAROLINA GROSS INCOME, AND TO DEFINE TIPS.

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

SECTION 1. Section 12‑6‑1120(3) of the S.C. Code is amended to read:

(3) Reserved South Carolina gross income does not include tips received during the taxable year that are included on statements furnished to the recipient’s employer required by federal law. For the purposes of this item, “tips” are discretionary payments determined by a customer that an employee receives from the customer including, but not limited to, cash tips received directly from the customer and tips from a customer through electronic settlement or payment.

SECTION 2. This act takes effect upon approval by the Governor.

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