**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3865**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Pace

Document Path: LC-0207SA25.docx

Introduced in the House on January 30, 2025

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

Summary: Income tax deduction

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/30/2025 House Introduced and read first time (House Journal‑page 45)

 1/30/2025 House Referred to Committee on **Ways and Means** (House Journal‑page 45)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3865&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/30/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3865_20250130.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 PROVIDE A DEDUCTION FOR AMOUNTS EARNED BY AN INDIVIDUAL UNDER THE AGE OF EIGHTEEN; AND BY ADDING SECTION 12‑6‑4915 SO AS TO PROVIDE THAT AN INDIVIDUAL UNDER THE AGE OF EIGHTEEN IS NOT REQUIRED TO FILE AN INCOME TAX RETURN.

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) amounts earned by an individual under the age of eighteen on January first of the income tax year.

SECTION 2. Article 37, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12‑6‑4915. Notwithstanding Section 12‑6‑4910, an individual under the age of eighteen on January first of the income tax year is not required to file an income tax return.

SECTION 3. This act takes effect upon approval by the Governor.

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