**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3997**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. B.L. Cox, Holman, M.M. Smith and Davis

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Introduced in the House on February 13, 2025

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

Summary: First responders

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/13/2025 House Introduced and read first time (House Journal‑page 39)

 2/13/2025 House Referred to Committee on **Ways and Means** (House Journal‑page 39)

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**VERSIONS OF THIS BILL**

[02/13/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3997_20250213.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑6‑1140, RELATING TO INCOME TAX DEDUCTIONS FOR FIRST RESPONDERS, SO AS TO INCLUDE COUNTY AND MUNICIPAL PUBLIC WORKS EMPLOYEES WHO MAY BE DEPLOYED IN EMERGENCIES; BY AMENDING SECTION 12‑37‑220, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO INCLUDE THE SURVIVING SPOUSES OF COUNTY AND MUNICIPAL PUBLIC WORKS EMPLOYEES KILLED WHILE DEPLOYED IN EMERGENCIES; BY AMENDING SECTION 42‑7‑90, RELATING TO THE DEFINITION OF “FIRST RESPONDER” FOR PURPOSES OF RECEIVING WORKERS’ COMPENSATION AWARD PAYMENTS BY THE STATE ACCIDENT FUND, SO AS TO INCLUDE COUNTY AND MUNICIPAL PUBLIC WORKS EMPLOYEES WHO MAY BE DEPLOYED IN EMERGENCIES; AND BY AMENDING SECTION 44‑130‑20, RELATING TO THE DEFINITION OF “FIRST RESPONDER” IN THE SOUTH CAROLINA OVERDOSE PREVENTION ACT, SO AS TO INCLUDE COUNTY AND MUNICIPAL PUBLIC WORKS EMPLOYEES WHO MAY BE DEPLOYED IN EMERGENCIES.

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

SECTION 1. Section 12‑6‑1140(10)(a) of the S.C. Code is amended to read:

 (a) A deduction calculated as provided in this item for a volunteer firefighter, rescue squad member, volunteer member of a Hazardous Materials (HAZMAT) Response Team, reserve police officer, Department of Natural Resources deputy enforcement officer, a member of the State Guard, a county or municipal public works employee who may be deployed in emergencies, or a volunteer state constable appointed pursuant to Section 23‑1‑60 for the purpose of assisting named law enforcement agencies and who has been designated by the State Law Enforcement Division as a state constable not otherwise eligible for this exemption.

SECTION 2. Section 12‑37‑220(B)(1)(f)(iii) of the S.C. Code is amended to read:

 (iii) “qualified surviving spouse” means the surviving spouse of an individual described in subsubitem (i) while remaining unmarried, who resides in the house, and who owns the house in fee or for life. Qualified surviving spouse also means the surviving spouse of an individual described in subsubitem (i) whose deceased spouse met the requirements to obtain the exemption allowed by this item regardless of whether the deceased spouse applied, filed for, or claimed the exemption, while remaining unmarried, who resides in the house, and who owns the house in fee or for life. Qualified surviving spouse also means the surviving spouse of a member of the Armed Forces of the United States who was killed in action, the surviving spouse of a county or municipal public works employee who was killed while deployed in an emergency, or the surviving spouse of a law enforcement officer or firefighter who died in the line of duty as a law enforcement officer or firefighter, as these terms are further defined in Section 23‑23‑10 and Chapter 80, Title 40, if the surviving spouse remains unmarried, resides in the house, and has acquired ownership of the house in fee or for life;

SECTION 3. Section 42‑7‑90(3)(a) of the S.C. Code is amended to read:

 (a) For the purposes of this item, the term “first responder” means:

 (i) an emergency medical technician as defined in Section 44‑61‑20(12);

 (ii) a law enforcement officer as defined in Section 23‑23‑10(E)(1);

 (iii) a corrections officer as described in Section 23‑1‑145 or Section 24‑1‑280;

 (iv) reserves as defined in Section 23‑28‑10(A);

 (v) constables appointed pursuant to Section 23‑1‑60;

 (vi) a fire department worker who serves on a paid or voluntary basis for a firefighting agency, fire department, or a volunteer fire department and who performs duties related to rescue, fire suppression, and public safety; or

 (vii) a coroner as defined in Section 17‑5‑5(3) or a deputy coroner as defined in Section 17‑5‑5(5) who directly engages in examining, treating, or directing persons during an emergency.; or

 (viii) a county or municipal public works employee who may be deployed in emergencies.

SECTION 4. Section 44‑130‑20(5) of the S.C. Code is amended to read:

 (5) “First responder” means an emergency medical services provider, a law enforcement officer, a county or municipal public works employee who may be deployed in emergencies, or a fire department worker directly engaged in examining, treating, or directing persons during an emergency.

SECTION 5. This act takes effect upon approval by the Governor.

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