**South Carolina General Assembly**

126th Session, 2025-2026

**H. 4167**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Pace

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Introduced in the House on March 6, 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

 3/6/2025 House Introduced and read first time (House Journal‑page 9)

 3/6/2025 House Referred to Committee on **Ways and Means** (House Journal‑page 9)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4167&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[03/06/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/4167_20250306.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 ALLOW A DEDUCTION OF MEDICAL EXPENSES INCURRRED ON BEHALF Of ANOTHER PERSON FOR THE TREATMENT OR CArE FOR DEMENTIA.

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) twenty percent of medical expenses incurred on behalf of another person for treatment or care for Alzheimer’s disease or another form of dementia. This deduction includes, but is not limited to, in home treatment or care and inpatient care centers, including hospice care if hospice care is not covered by insurance or Medicare. The department shall adopt rules necessary to implement the provisions of this deduction.

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

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