**South Carolina General Assembly**

126th Session, 2025-2026

**H. 4175**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Caskey, Wooten, Pope, Ligon and Bailey

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Introduced in the House on March 6, 2025

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

Summary: Police income tax exclusion

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/6/2025 House Introduced and read first time ([House Journal‑page 44](h:\hj\20250306.docx))

3/6/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 44](h:\hj\20250306.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4175&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[03/06/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/4175_20250306.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑6‑1125 SO AS TO EXCLUDE WAGES EARNED BY A LAW ENFORCEMENT OFFICER FROM THE CALCULATION OF SOUTH CAROLINA GROSS INCOME AND TO PROHIBIT THE WITHHOLDING OF TAXES ON SUCH WAGES.

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

SECTION 1. Article 9, Chapter 6, Title 12 of the S.C. Code is amended by adding:

Section 12‑6‑1125. Notwithstanding any other provision of law, wages earned by a law enforcement officer while performing the duties of a law enforcement officer must not be included in the computation of South Carolina gross income. Further, no income taxes may be withheld on such wages of a law enforcement officer. For the purposes of this item, “law enforcement officer” means an officer or employee of the United States, a state, political subdivision of a state, or the District of Columbia, who is authorized to enforce laws.

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

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