**South Carolina General Assembly**

126th Session, 2025-2026

**H. 4395**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. J.L. Johnson, Sessions, King, Rose and Rutherford

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Introduced in the House on April 23, 2025

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

Summary: NIL income tax deduction

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 4/23/2025 House Introduced and read first time (House Journal‑page 53)

 4/23/2025 House Referred to Committee on **Ways and Means** (House Journal‑page 53)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4395&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[04/23/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/4395_20250423.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 AN INCOME TAX DEDUCTION FOR INCOME RECEIVED BY STUDENT ATHLETEs FOR THE USE OF their NAME, IMAGE, OR LIKENESS.

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) income received by a student athlete at an institution of higher learning as compensation for the use of his name, image, or likeness, to the extent such income is included in the taxpayer’s federal adjusted gross income and is not otherwise exempt from the tax imposed by this chapter.

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

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