**South Carolina General Assembly**

125th Session, 2023-2024

**A188, R185, S557**

**STATUS INFORMATION**

General Bill

Sponsors: Senators M. Johnson, Peeler, Kimbrell, Adams, Rice, Rankin, Reichenbach, Young, Loftis, Climer, Garrett, Alexander, Campsen and Gustafson

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Introduced in the Senate on February 22, 2023

Introduced in the House on March 30, 2023

Last Amended on February 6, 2024

Currently residing in the Senate

Governor's Action: May 21, 2024, Signed

Summary: Apprentice tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/22/2023 Senate Introduced and read first time (Senate Journal‑page 3)

 2/22/2023 Senate Referred to Committee on **Finance** (Senate Journal‑page 3)

 3/22/2023 Senate Committee report: Favorable with amendment **Finance** (Senate Journal‑page 9)

 3/28/2023 Senate Committee Amendment Adopted (Senate Journal‑page 76)

 3/28/2023 Senate Read second time (Senate Journal‑page 76)

 3/28/2023 Senate Roll call Ayes-42 Nays-0 (Senate Journal‑page 76)

 3/29/2023 Senate Read third time and sent to House (Senate Journal‑page 26)

 3/30/2023 House Introduced and read first time (House Journal‑page 24)

 3/30/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 24)

 5/4/2023 House Committee report: Favorable **Ways and Means** (House Journal‑page 5)

 5/9/2023 House Debate adjourned (House Journal‑page 25)

 5/10/2023 House Amended (House Journal‑page 53)

 5/10/2023 House Read second time (House Journal‑page 53)

 5/10/2023 House Roll call Yeas-111 Nays-0 (House Journal‑page 75)

 5/11/2023 House Read third time and returned to Senate with amendments (House Journal‑page 16)

 5/11/2023 Scrivener's error corrected

 2/6/2024 Senate House amendment amended

 2/6/2024 Senate Returned to House with amendments

 2/6/2024 Senate Roll call Ayes-45 Nays-0

 2/7/2024 Scrivener's error corrected

 2/13/2024 House Debate adjourned until Tues., 3-19-24 (House Journal‑page 35)

 3/20/2024 House Debate adjourned (House Journal‑page 70)

 3/21/2024 House Debate adjourned until Tues., 4-9-24 (House Journal‑page 50)

 4/9/2024 House Debate adjourned (House Journal‑page 64)

 4/10/2024 House Debate adjourned until Thur., 4-18-24 (House Journal‑page 14)

 4/18/2024 House Debate adjourned until Thur., 4-25-24 (House Journal‑page 45)

 5/2/2024 House Debate adjourned until Tues., 5-7-24 (House Journal‑page 70)

 5/7/2024 House Debate adjourned (House Journal‑page 135)

 5/8/2024 House Debate adjourned (House Journal‑page 6)

 5/9/2024 House Concurred in Senate amendment and enrolled (House Journal‑page 81)

 5/9/2024 House Roll call Yeas-103 Nays-0 (House Journal‑page 82)

 5/15/2024 Ratified R 185

 5/21/2024 Signed By Governor

 5/29/2024 Effective date 05/21/24

 5/29/2024 Act No. 188

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**VERSIONS OF THIS BILL**

[02/22/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/557_20230222.docx)

[03/22/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/557_20230322.docx)

[03/28/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/557_20230328.docx)

[05/05/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/557_20230505.docx)

[05/10/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/557_20230510.docx)

[05/11/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/557_20230511.docx)

[02/06/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/557_20240206.docx)

[02/07/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/557_20240207.docx)

**NOTE: THIS IS A TEMPORARY VERSION. THIS DOCUMENT WILL REMAIN IN THIS VERSION UNTIL FINAL APPROVAL BY THE LEGISLATIVE COUNCIL.**

(A188, R185, S557)

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑6‑3477, RELATING TO THE APPRENTICE INCOME TAX CREDIT, SO AS TO INCREASE THE AMOUNT OF THE CREDIT AND THE NUMBER OF YEARS IN WHICH IT MAY BE CLAIMED.

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

Apprentice tax credit

SECTION 1. Section 12‑6‑3477 of the S.C. Code is amended to read:

 Section 12‑6‑3477. A taxpayer who employs an apprentice pursuant to an apprentice agreement registered with the Office of Apprenticeship of the Employment and Training Administration of the United States Department of Labor is allowed a credit against an income tax imposed pursuant to this chapter equal to the greater of the cost of the apprenticeship or one thousand dollars for each apprentice employed, but not to exceed four thousand dollars for an apprentice, or six thousand dollars for the youth apprenticeship program. A credit is not allowed unless the apprentice was in the employ of the taxpayer for at least seven full months of the taxable year and a credit is not allowed for an individual apprentice for more than four taxable years; however, if the apprentice completes the apprenticeship and remains an employee of the taxpayer, the taxpayer may claim the one thousand dollar credit for up to three additional taxable years. Notwithstanding any other provision of this section, the maximum aggregate credit for all taxpayers may not exceed five million dollars in any one tax year. The General Assembly, in the annual general appropriations act, may increase or decrease the maximum aggregate credit amount. The department shall prescribe a form to claim this credit that provides information to the department sufficient for the proper administration of this credit. Any unused credit may be carried forward for three years.

Time effective

SECTION 2. This act takes effect upon approval by the Governor.

Ratified the 15th day of May, 2024.

Approved the 21st day of May, 2024.

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