**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4645**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Pace and Magnuson

Document Path: LC-0418SA24.docx

Introduced in the House on January 9, 2024

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

Summary: Education tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/14/2023 House Prefiled

12/14/2023 House Referred to Committee on **Ways and Means**

1/9/2024 House Introduced and read first time ([House Journal‑page 109](h:\hj\20240109.docx))

1/9/2024 House Referred to Committee on **Ways and Means** ([House Journal‑page 109](h:\hj\20240109.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4645&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/14/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4645_20231214.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑6‑3810 SO AS TO PROVIDE FOR AN INCOME TAX CREDIT FOR CERTAIN TAXPAYERS WHO HAVE A CHILD WHO ATTENDS A QUALIFYING PRIVATE SCHOOL, PAROCHIAL SCHOOL, OR HOME SCHOOL.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the S.C. Code is amended by adding:

Section 12‑6‑3810. (A) A taxpayer whose child attends a qualifying private school, parochial school, or home school for grades K‑12 is entitled to a refundable tax credit against income taxes imposed pursuant to this chapter equal to seven thousand dollars or the cost of tuition, for a private school or parochial school, whichever is lower, for each child.

(B) In order to be a qualifying school, the school must have an Employer Identification Number (EIN), or, for purposes of a home school, the school must be registered as required by the State.

(C) A taxpayer who claims an income tax credit pursuant to this section may not claim the exceptional needs tax credit pursuant to Section 12‑6‑3790 in the same income tax year.

(D) A taxpayer is not eligible for the credit described in this section if his child attended a public school for more than forty-four days in the current income tax year.

(E) A taxpayer who fraudulently claims the credit described in this section is guilty of tax fraud and must be prosecuted as provided by law.

(F) The department may require reasonable evidence to efficiently administer the credit allowed by this section. The department may promulgate regulations necessary to implement the provisions of this section.

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

‑‑‑‑XX‑‑‑‑