**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3593**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. G.M. Smith, B. Newton, West, Lawson, Chapman, Burns, Hixon, Hiott, M.M. Smith, Davis, Landing, Erickson, Long and Leber

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Introduced in the House on January 10, 2023

Currently residing in the House

Summary: Adoption tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/15/2022 House Prefiled

12/15/2022 House Referred to Committee on **Ways and Means**

1/10/2023 House Introduced and read first time ([House Journal‑page 222](h:\hj\20230110.docx))

1/10/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 222](h:\hj\20230110.docx))

1/18/2023 House Member(s) request name added as sponsor: Hixon, Hiott

1/19/2023 House Member(s) request name added as sponsor: M.M.
Smith, Davis

2/1/2023 House Member(s) request name added as sponsor: Landing

2/22/2023 House Member(s) request name added as sponsor: Erickson

3/29/2023 House Member(s) request name added as sponsor: Long

6/7/2023 House Member(s) request name added as sponsor: Leber

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**VERSIONS OF THIS BILL**

[12/15/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3593_20221215.docx)

A bill

to amend the South Carolina Code of Laws by adding Section 12‑6‑3595 so as to provide a tax credit to a taxpayer that claims the federal credit for qualified adoption expenses, and to establish the amount of the credit.

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 12‑6‑3595. There is allowed a tax credit to any resident taxpayer that claims the federal tax credit for qualified adoption expenses related to a domestic adoption. This credit may be claimed in the year in which the federal credit is earned, regardless of the year in which the federal credit is first claimed, and may be carried forward for the next five tax years. The credit is equal to one hundred percent of the federal credit earned; however, regardless of the year in which this credit is claimed, for each child adopted, the credit may not exceed five thousand dollars cumulatively for all tax years. The taxpayer must provide proof of eligibility, including the adoption being domestic, and amount of the federal credit as well as any other documentation the department requires.

SECTION 2. This act takes effect upon approval by the Governor and first applies to tax years beginning after 2022.

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