HOUSE AMENDMENT	THIS AMENDMENT ADOPTED

Hray/Morgan
April 14, 2011

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CLERK OF THE HOUSE

Rep. Allison proposes the following Amendment No.   to H. 3407 (COUNCIL\AGM\19026BH11):

Reference is to the bill as introduced.

Amend the bill, as and if amended, by deleting all after the enacting words and inserting:

/ SECTION   1. ARTICLE 25, CHAPTER 6, TITLE 12 OF THE 1976 CODE IS AMENDED BY ADDING:

"SECTION 12-6-3387. (A)(1)   A PERSON WHO FILES A STATE INCOME TAX RETURN AND WHO IS NOT A DEPENDENT OF ANOTHER TAXPAYER IS ALLOWED AN INDIVIDUAL INCOME TAX CREDIT TO OFFSET ANY EXPENDITURES MADE TO SEND A

STUDENT TO A SOUTH CAROLINA PUBLIC SCHOOL OUTSIDE THE STUDENT'S RESIDENT PUBLIC SCHOOL DISTRICT PURSUANT TO SECTION 59-63-45. THE AMOUNT OF THE TAX CREDIT MUST BE EQUAL TO ONE THOUSAND DOLLARS OR THE ACTUAL FEES CHARGED BY THE SCHOOL DISTRICT IN ORDER FOR THE STUDENT TO ATTEND THE PUBLIC SCHOOL OUTSIDE HIS RESIDENT PUBLIC SCHOOL DISTRICT, WHICHEVER IS LESS.

(2)A PERSON WHO FILES A STATE INCOME TAX RETURN AND WHO IS NOT A DEPENDENT OF ANOTHER TAXPAYER MAY, IN SUBSEQUENT TAX YEARS, CLAIM A TAX CREDIT AS PROVIDED IN ITEM (1) FOR FEES PAID BY THAT PERSON FOR THE STUDENT FOR WHOM THE TAX CREDIT WAS INITIALLY TAKEN PURSUANT TO ITEM (1) WHO CONTINUES TO BE ENROLLED IN A PUBLIC SCHOOL OUTSIDE HIS RESIDENT PUBLIC SCHOOL DISTRICT.

(3)THE TAX CREDIT PROVIDED IN THIS SECTION MAY NOT BE CLAIMED FOR MORE THAN

TWELVE CONSECUTIVE YEARS AFTER THE STUDENT ENROLLS IN A PUBLIC SCHOOL OUTSIDE HIS RESIDENT PUBLIC SCHOOL DISTRICT.

(B)   AS USED IN THIS SECTION:

(1) FEES MEAN THE TOTAL AMOUNT OF MONEY CHARGED BY THE PUBLIC SCHOOL DISTRICT FOR THE COST OF A STUDENT TO ATTEND A PUBLIC SCHOOL OUTSIDE HIS RESIDENT PUBLIC SCHOOL DISTRICT, INCLUDING, BUT NOT LIMITED TO, FEES FOR ATTENDING THE SCHOOL AND SCHOOL-RELATED TRANSPORTATION.

(2) RESIDENT PUBLIC SCHOOL DISTRICT MEANS THE PUBLIC SCHOOL DISTRICT WITHIN WHOSE ATTENDANCE BOUNDARIES THE STUDENT'S CUSTODIAL PARENT OR LEGAL GUARDIAN RESIDES." /

RENUMBER SECTIONS TO CONFORM.
AMEND TITLE TO CONFORM.