

## Session 114 - (2001-2002)

### S 1095 General Bill, By Grooms

**Summary:** Income tax credit for tuition paid to institution of higher learning, credit hours required for qualification

A BILL TO AMEND SECTION 12-6-3385, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO A REFUNDABLE INCOME TAX CREDIT FOR TUITION PAID TO AN INSTITUTION OF HIGHER LEARNING, SO AS TO PROVIDE THAT IN ORDER TO QUALIFY FOR THE TAX CREDIT THE STUDENT MUST HAVE EARNED AT LEAST TWENTY-SEVEN CREDIT HOURS RATHER THAN THIRTY CREDIT HOURS IN THE YEAR THE CREDIT IS CLAIMED IF THE STUDENT BEGAN EACH SEMESTER OF THAT YEAR WITH A COURSE LOAD OF AT LEAST FIFTEEN HOURS.

**03/07/02 Senate Introduced and read first time SJ-6**

**03/07/02 Senate Referred to Committee on Finance SJ-6**