

## Session 119 - (2011-2012)

### H 3088 General Bill, By Umphlett

**Summary:** Income tax deductions

A BILL TO AMEND SECTION 12-6-1130, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO MODIFICATIONS OF TAXABLE INCOME FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX, SO AS TO ALLOW THE DEDUCTION OF ASSESSMENTS OTHER THAN PROPERTY TAXES IMPOSED ON REAL PROPERTY IN CONNECTION WITH PROVIDING SERVICES OR POTENTIAL SERVICES FOR THE BENEFIT OF THE PROPERTY OWNER, AND TO ALLOW THE DEDUCTION OF THE CHARGE FOR A PERMIT, LICENSE, SURCHARGE, OR OTHER FEE REQUIRED TO BE PAID TO A UNIT OF GOVERNMENT IN CONNECTION WITH IMPROVEMENTS TO REAL PROPERTY.

**12/07/10 House Prefiled**

**12/07/10 House Referred to Committee on Ways and Means**

**01/11/11 House Introduced and read first time (House Journal-page 40)**

**01/11/11 House Referred to Committee on Ways and Means (House Journal-page 40)**