

## Session 124 - (2021-2022)

**H\*4017 (Rat #0106, Act #0087 of 2021) General Bill, By Simrill, Pope, Weeks, W. Cox and Hill**

**Similar (H 5057)**

**Summary:** IRS code

AN ACT TO AMEND SECTION 12-6-40, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE APPLICATION OF THE INTERNAL REVENUE CODE TO STATE INCOME TAX LAWS, SO AS TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE TO THE YEAR 2020, TO PROVIDE THAT IF THE INTERNAL REVENUE CODE SECTIONS ADOPTED BY THIS STATE ARE EXTENDED, THEN THESE SECTIONS ALSO ARE EXTENDED FOR SOUTH CAROLINA INCOME TAX PURPOSES, AND TO PROVIDE FOR THE TAX TREATMENT OF THE PAYCHECK PROTECTION PROGRAM AND CERTAIN EXPENSES AS PROVIDED FOR IN THE FEDERAL CONSOLIDATED APPROPRIATIONS ACT OF 2021; TO SPECIFICALLY NOT ADOPT CERTAIN PROVISIONS OF THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT; AND TO ADOPT A PROVISION OF THE AMERICAN RESCUE PLAN RELATING TO UNEMPLOYMENT COMPENSATION, AND TO AUTHORIZE FUNDS TO ACCOUNT FOR THE ADOPTED PROVISION. - ratified title

|          |        |                                                                                    |
|----------|--------|------------------------------------------------------------------------------------|
| 03/03/21 | House  | Introduced and read first time (House Journal-page 40)                             |
| 03/03/21 | House  | Referred to Committee on Ways and Means (House Journal-page 40)                    |
| 04/06/21 | House  | Member(s) request name added as sponsor: Weeks, W.Cox                              |
| 04/06/21 | House  | Committee report: Favorable with amendment Ways and Means (House Journal-page 101) |
| 04/07/21 | House  | Member(s) request name added as sponsor: Hill                                      |
| 04/07/21 | House  | Amended (House Journal-page 17)                                                    |
| 04/07/21 | House  | Read second time (House Journal-page 17)                                           |
| 04/07/21 | House  | Roll call Yeas-108 Nays-0 (House Journal-page 19)                                  |
| 04/08/21 | House  | Read third time and sent to Senate (House Journal-page 6)                          |
| 04/08/21 | Senate | Introduced and read first time (Senate Journal-page 11)                            |
| 04/08/21 | Senate | Referred to Committee on Finance (Senate Journal-page 11)                          |
| 04/08/21 |        | Scrivener's error corrected                                                        |
| 05/05/21 | Senate | Committee report: Favorable with amendment Finance (Senate Journal-page 13)        |
| 05/11/21 | Senate | Committee Amendment Adopted (Senate Journal-page 28)                               |
| 05/12/21 |        | Scrivener's error corrected                                                        |
| 05/12/21 | Senate | Read second time (Senate Journal-page 41)                                          |
| 05/12/21 | Senate | Roll call Ayes-41 Nays-0 (Senate Journal-page 41)                                  |
| 05/13/21 | Senate | Read third time and returned to House with amendments (Senate Journal-page 23)     |
| 05/13/21 | House  | Concurred in Senate amendment and enrolled (House Journal-page 42)                 |
| 05/13/21 | House  | Roll call Yeas-94 Nays-0 (House Journal-page 42)                                   |
| 05/18/21 |        | Ratified R 106                                                                     |
| 05/18/21 |        | Signed By Governor                                                                 |
| 06/01/21 |        | Effective date 05/18/21                                                            |
| 06/01/21 |        | Act No. 87                                                                         |