

## Session 119 - (2011-2012)

**S 0414 General Bill, By Grooms, McConnell, Ford, Ryberg, Bryant, Campsen, Davis, Fair, Rose, Shoopman, Verdin, Thomas and Bright**

***Similar (H 3407)***

**Summary:** Educational Opportunity Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, TO ENACT THE "EDUCATIONAL OPPORTUNITY ACT" BY ADDING ARTICLE 6 TO CHAPTER 63, TITLE 59 SO AS TO PROVIDE THAT A QUALIFYING STUDENT IS ELIGIBLE TO RECEIVE A SCHOLARSHIP TO ATTEND AN INDEPENDENT SCHOOL IF HE MEETS CERTAIN CONDITIONS, AND TO PROVIDE THE VALUE OF THOSE SCHOLARSHIPS; TO ALLOW A TAX CREDIT TO BE TAKEN BY A PERSON WHO FILES STATE INCOME TAX FOR TUITION PAID FOR A QUALIFYING STUDENT TO ATTEND AN INDEPENDENT SCHOOL UPON CERTAIN CONDITIONS, TO PROVIDE THE VALUE OF THE TAX CREDIT, TO PROVIDE THAT THE TAX CREDIT MAY BE TAKEN IN FUTURE YEARS UPON CERTAIN CONDITIONS, TO REQUIRE A RECEIPT TO CLAIM THE TAX CREDIT, AND TO PROVIDE THAT A TAX CREDIT MAY NOT BE TAKEN IF THE STUDENT'S ENROLLMENT IN THE INDEPENDENT SCHOOL IS TERMINATED; TO REQUIRE THE STATE BUDGET AND CONTROL BOARD TO CALCULATE THE SAVINGS TO THE STATE GENERAL FUND DERIVED FROM THE PROVISIONS OF THIS ARTICLE, TO PROVIDE THE MECHANISM FOR THAT CALCULATION, TO PROVIDE FOR TAX CREDITS TO BE TAKEN FOR TUITION PAID FOR OTHER STUDENTS TO ATTEND INDEPENDENT SCHOOLS, AND TO PROVIDE FOR THE TOTAL AND INDIVIDUAL AMOUNTS OF THOSE TAX CREDITS; TO PROVIDE FOR A TAX CREDIT FOR A PERSON WHO TEACHES A QUALIFYING STUDENT AT HOME, AND TO PROVIDE THAT THE TAX CREDIT MAY BE TAKEN IN FUTURE YEARS UPON CERTAIN CONDITIONS; TO ALLOW A CORPORATION OR PERSON TO CLAIM A CREDIT AGAINST STATE INCOME TAX OR FRANCHISE FEES FOR A CONTRIBUTION MADE TO A STUDENT SCHOLARSHIP ORGANIZATION; TO PROVIDE DUTIES FOR INDEPENDENT SCHOOLS AND STUDENT SCHOLARSHIP ORGANIZATIONS WITH REGARD TO THIS ARTICLE; TO PROVIDE TESTING REQUIREMENTS; TO ALLOW THE DEPARTMENT OF REVENUE TO PROMULGATE NECESSARY REGULATIONS AND TO CONDUCT NECESSARY EXAMINATIONS AND INVESTIGATIONS; TO PROVIDE REPORTING REQUIREMENTS BY THE STATE BUDGET AND CONTROL BOARD AND THE LEGISLATIVE AUDIT COUNCIL; TO PROVIDE DUTIES OF THE EDUCATION OVERSIGHT COMMITTEE AND THE DEPARTMENT OF EDUCATION WITH REGARD TO THIS ARTICLE; TO PROVIDE THAT AN INDEPENDENT SCHOOL IS NOT AN AGENT OR ARM OF THE STATE OR FEDERAL GOVERNMENT WITH RESPECT TO THIS ARTICLE; TO PROVIDE THAT OTHER STATE AGENCIES MAY NOT REGULATE THE EDUCATIONAL PROGRAM OF AN INDEPENDENT SCHOOL; AND BY ADDING SECTION 12-6-3383 SO AS TO ALLOW AN INDIVIDUAL TO CLAIM AN INCOME TAX CREDIT PURSUANT TO THE PROVISIONS OF ARTICLE 6, CHAPTER 63, TITLE 59.

**01/20/11 Senate Introduced and read first time (Senate Journal-page 7)**

**01/20/11 Senate Referred to Committee on Education (Senate Journal-page 7)**