

## Session 119 - (2011-2012)

**H 4576 General Bill, By Bedingfield, G.M. Smith, Simrill, J.R. Smith, Bingham, Lucas, Barfield, Herbkersman, Limehouse, Loftis, Merrill, Hardwick, Bowen, Clemmons, Crawford, Delleney, Erickson, Hamilton, Harrison, Henderson, Hixon, Long, Lowe, D.C. Moss, Nanney, Norman, Patrick, Putnam, Quinn, Ryan, G.R. Smith, Sottile, Taylor, Thayer, Tribble, Viers, Murphy, Bikas, Owens, Toole, Stringer and Spires**

***Similar (S 1325, H 4547, H 4894)***

**Summary:** Special education income tax credit

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-1145 SO AS TO AUTHORIZE A CREDIT FROM STATE OF SOUTH CAROLINA TAXABLE INCOME UP TO SPECIFIED AMOUNTS FOR TUITION PAID BY A PARENT OR LEGAL GUARDIAN FOR THEIR CHILD OR WARD TO ATTEND AN INDEPENDENT SCHOOL, AND TO ALSO AUTHORIZE A SIMILAR INCOME TAX CREDIT UP TO A SPECIFIED AMOUNT TO A PARENT OR LEGAL GUARDIAN FOR HOME SCHOOL EXPENDITURES; BY ADDING SECTION 12-6-1146 SO AS TO AUTHORIZE CREDITS FROM STATE OF SOUTH CAROLINA TAXABLE INCOME AND CERTAIN OTHER FEES AND TAXES FOR CONTRIBUTIONS MADE TO NONPROFIT SCHOLARSHIP GRANTING ORGANIZATIONS THAT PROVIDE GRANTS FOR CHILDREN WHO ARE ELIGIBLE FOR THE FEDERAL FREE OR REDUCED SCHOOL LUNCH PROGRAM OR MEDICAID BENEFITS TO ATTEND INDEPENDENT SCHOOLS OF THEIR CHOICE, AND TO PROVIDE THE PROCEDURES FOR, AND CONDITIONS AND LIMITATIONS OF THESE TAX CREDITS; BY ADDING SECTION 12-6-1147 SO AS TO AUTHORIZE CREDITS FROM STATE OF SOUTH CAROLINA TAXABLE INCOME AND CERTAIN OTHER FEES AND TAXES FOR CONTRIBUTIONS MADE TO SPECIAL EDUCATION NONPROFIT SCHOLARSHIP GRANTING ORGANIZATIONS THAT PROVIDE GRANTS FOR CHILDREN WHO HAVE SPECIAL EDUCATIONAL NEEDS, AND TO PROVIDE THE PROCEDURES FOR, AND CONDITIONS AND LIMITATIONS OF THESE TAX CREDITS; AND BY ADDING SECTION 12-6-1148 SO AS TO AUTHORIZE A INCOME TAX CREDIT UP TO A SPECIFIED AMOUNT TO A CLASSROOM TEACHER FOR EXPENDITURES ON CLASSROOM SUPPLIES, AND TO PROVIDE THE PROCEDURES FOR, AND CONDITIONS AND LIMITATIONS OF THESE TAX CREDITS.

**01/11/12 House Introduced and read first time**

**01/11/12 House Referred to Committee on Ways and Means**

**01/18/12 House Member(s) request name added as sponsor: Spires**