**South Carolina General Assembly**

118th Session, 2009-2010

**H. 3107**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Merrill, Stringer, Hamilton and Millwood

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Introduced in the House on January 13, 2009

Currently residing in the House Committee on **Ways and Means**

Summary: Income tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2008 House Prefiled

12/9/2008 House Referred to Committee on **Ways and Means**

1/13/2009 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2009\01-13-09.docx)‑51

1/13/2009 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2009\01-13-09.docx)‑51

2/3/2009 House Member(s) request name added as sponsor: Millwood

**VERSIONS OF THIS BILL**

[12/9/2008](file:///p:\pprever\2009-10\3107_20081209.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3680 SO AS TO ALLOW A STATE INCOME TAX CREDIT FOR A TAXPAYER WHO SENDS HIS CHILD TO PRIVATE SCHOOL OR HOME SCHOOLS HIS CHILD IN AN AMOUNT EQUAL TO TWO HUNDRED DOLLARS PER CHILD TO BE USED FOR BOOKS AND SUPPLIES.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12‑6‑3680. A person who sends his child to private school or home schools his child is allowed a tax credit equal to two hundred dollars per child to be used to purchase books and supplies. The credit may be applied against the person’s liability for taxes imposed pursuant Section 12-6-510. Limitations upon the total amount of liability for taxes that can be reduced by the use of another credit allowed for that tax must be computed after the credit allowed by this section is used to reduce a tax liability pursuant to this chapter. The credit is nonrefundable.”

SECTION 2. This act takes effect upon approval by the Governor and applies for taxable years beginning after 2008.

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