**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS ALLOWED FROM SOUTH CAROLINA TAXABLE INCOME OF AN INDIVIDUAL FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO ALLOW A MAXIMUM THREE THOUSAND DOLLAR A YEAR DEDUCTION FOR VOLUNTEER STATE CONSTABLES DESIGNATED BY THE STATE LAW ENFORCEMENT DIVISION AS ADVANCED STATE CONSTABLES AND TO PROVIDE THE ELIGIBILITY REQUIREMENTS FOR THIS DEDUCTION.

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

SECTION 1. A. Section 12‑6‑1140(10)(a) of the 1976 Code, as last amended by Act 116 of 2007, is further amended to read:

“(a) A deduction calculated as provided in this item for a volunteer firefighter, rescue squad member, volunteer member of a Hazardous Materials (HAZMAT) Response Team, reserve police officer, Department of Natural Resources deputy enforcement officer, ~~or~~a member of the State Guard, or a volunteer state constable appointed pursuant to Section 23‑1‑60 for the purpose of assisting named law enforcement agencies and who has been designated by the State Law Enforcement Division as an advanced state constable not otherwise eligible for this exemption.”

B. Section 12‑6‑1140(10)(c) of the 1976 Code, as last amended by Act 116 of 2007, is further amended by adding at the end:

“(v) In the case of a volunteer advanced state constable and in lieu of minimum points determining eligibility, this deduction is allowed only if the volunteer state constable has been designated by the State Law Enforcement Division as an advanced state constable before the taxable year for which the deduction is first claimed and if the volunteer advanced state constable is current with the required SLED approved annual training for advanced constables for the most recently completed fiscal year as evidenced by a copy of the documentation provided SLED of this annual training filed with the volunteer advanced state constable’s state income tax return.”

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

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