**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM SOUTH CAROLINA TAXABLE INCOME OF INDIVIDUALS FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO INCLUDE DETENTION OFFICERS AND TELECOMMUNICATIONS PERSONNEL WITHIN THE CATEGORY OF LAW ENFORCEMENT OFFICERS ELIGIBLE TO CLAIM THE EIGHT DOLLARS A DAY SUBSISTENCE ALLOWANCE DEDUCTION FOR LAW ENFORCEMENT OFFICERS, FIRE FIGHTERS, AND EMERGENCY MEDICAL SERVICE PERSONNEL.

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

SECTION 1. Section 12‑6‑1140(6) of the 1976 Code, as last amended by Act 353 of 2008, is further amended to read:

“(6) a subsistence allowance of eight dollars a day for federal, state, and local law enforcement officers paid by a political subdivision of this State, the government of this State, or the federal government, for each regular work day in a taxable year and full‑time firefighters and emergency medical service personnel may deduct as a subsistence allowance eight dollars a day for each regular work day in a taxable year. Included within the category of law enforcement officers for purposes of this item are detention officers and telecommunications personnel certified in those positions by the South Carolina Criminal Justice Academy or an equivalent certification;”

SECTION 2. This act takes effect upon approval by the Governor and applies for taxable years beginning after 2009.

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