**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3382 SO AS TO ALLOW A STATE INDIVIDUAL INCOME TAX CREDIT FOR EXPENSES INCURRED BY THE TAXPAYER, NOT TO EXCEED SEVEN HUNDRED FIFTY DOLLARS, TO UPGRADE THE TAXPAYER’S RESIDENCE TO MEET THE STANDARDS OF THE SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES (DSS) AND APPLICABLE BUILDING CODE REQUIREMENTS IN ORDER FOR THE TAXPAYER TO QUALIFY AS A DSS FOSTER PARENT.

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 12‑6‑3382. There is allowed as a nonrefundable credit against a taxpayer’s South Carolina individual income tax liability expenses incurred by the taxpayer, not exceeding seven hundred fifty dollars, to upgrade the taxpayer’s primary residence to meet South Carolina Department of Social Services (DSS) standards and applicable building code requirements necessary for the taxpayer to qualify as a DSS foster parent. To receive credit, the taxpayer must have applied for and be otherwise eligible to serve as a DSS foster parent. Unused credit may be carried forward to five succeeding taxable years. The Department of Revenue may prescribe the documentation necessary to document the expenses giving rise to the credit.”

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

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