**South Carolina General Assembly**

119th Session, 2011-2012

**A161, R185, H3059**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Merrill, Stavrinakis, J.E. Smith and Whipper

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Introduced in the House on January 11, 2011

Introduced in the Senate on May 11, 2011

Last Amended on March 20, 2012

Passed by the General Assembly on May 1, 2012

Governor's Action: May 14, 2012, Signed

Summary: Plug-in hybrid vehicles

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/7/2010 House Prefiled

12/7/2010 House Referred to Committee on **Ways and Means**

1/11/2011 House Introduced and read first time ([House Journal‑page 27](file:///h:\hj%20archive\2011\01-11-11.docx))

1/11/2011 House Referred to Committee on **Ways and Means** ([House Journal‑page 27](file:///h:\hj%20archive\2011\01-11-11.docx))

3/2/2011 House Member(s) request name added as sponsor: McCoy, Stavrinakis

3/29/2011 House Member(s) request name removed as sponsor: McCoy

4/6/2011 House Committee report: Favorable **Ways and Means** ([House Journal‑page 61](file:///h:\hj%20archive\2011\04-06-11.docx))

4/7/2011 Scrivener's error corrected

4/13/2011 House Debate adjourned ([House Journal‑page 71](file:///h:\hj%20archive\2011\04-13-11.docx))

4/13/2011 House Rejected ([House Journal‑page 77](file:///h:\hj%20archive\2011\04-13-11.docx))

4/13/2011 House Roll call Yeas‑24 Nays‑67 ([House Journal‑page 77](file:///h:\hj%20archive\2011\04-13-11.docx))

4/13/2011 House Motion noted‑ Rep. Merrill moved to reconsider the vote whereby H. 3059 was rejected ([House Journal‑page 94](file:///h:\hj%20archive\2011\04-13-11.docx))

4/14/2011 House Reconsidered ([House Journal‑page 33](file:///h:\hj%20archive\2011\04-14-11.docx))

4/14/2011 House Requests for debate‑Rep(s). Norman, Simrill, Bikas, Agnew, Nanney, McLeod, Knight, Chumley, Crosby, Butler Garrick, Bales, and Merrill ([House Journal‑page 33](file:///h:\hj%20archive\2011\04-14-11.docx))

4/28/2011 House Requests for debate removed‑Rep(s). Knight, Bales, and Crosby ([House Journal‑page 66](file:///h:\hj%20archive\2011\04-28-11.docx))

4/28/2011 House Debate adjourned until Tuesday, May 3, 2011 ([House Journal‑page 75](file:///h:\hj%20archive\2011\04-28-11.docx))

5/5/2011 House Member(s) request name added as sponsor: J.E.Smith, Whipper

5/5/2011 House Amended ([House Journal‑page 25](file:///h:\hj%20archive\2011\05-05-11.docx))

5/5/2011 House Read second time ([House Journal‑page 25](file:///h:\hj%20archive\2011\05-05-11.docx))

5/5/2011 House Roll call Yeas‑64 Nays‑40 ([House Journal‑page 25](file:///h:\hj%20archive\2011\05-05-11.docx))

5/5/2011 House Unanimous consent for third reading on next legislative day ([House Journal‑page 29](file:///h:\hj%20archive\2011\05-05-11.docx))

5/6/2011 House Read third time and sent to Senate ([House Journal‑page 108](file:///h:\hj%20archive\2011\05-06-11.docx))

5/11/2011 Senate Introduced and read first time ([Senate Journal‑page 13](file:///h:\sj%20archive\2011\05-11-11.docx))

5/11/2011 Senate Referred to Committee on **Finance** ([Senate Journal‑page 13](file:///h:\sj%20archive\2011\05-11-11.docx))

3/7/2012 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 12](file:///h:\sj%20archive\2012\03-07-12.docx))

3/20/2012 Senate Committee Amendment Amended and Adopted ([Senate Journal‑page 85](file:///h:\sj%20archive\2012\03-20-12.docx))

3/20/2012 Senate Second Reading Failed ([Senate Journal‑page 85](file:///h:\sj%20archive\2012\03-20-12.docx))

3/20/2012 Senate Roll call Ayes‑7 Nays‑29 ([Senate Journal‑page 85](file:///h:\sj%20archive\2012\03-20-12.docx))

3/21/2012 Senate Reconsider vote whereby read second time ([Senate Journal‑page 5](file:///h:\sj%20archive\2012\03-21-12.docx))

4/12/2012 Senate Read second time ([Senate Journal‑page 18](file:///h:\sj%20archive\2012\04-12-12.docx))

4/12/2012 Senate Roll call Ayes‑27 Nays‑9 ([Senate Journal‑page 18](file:///h:\sj%20archive\2012\04-12-12.docx))

4/18/2012 Senate Read third time and returned to House with amendments ([Senate Journal‑page 20](file:///h:\sj%20archive\2012\04-18-12.docx))

4/25/2012 House Debate adjourned until Thur., 04‑26‑12 ([House Journal‑page 39](file:///h:\hj%20archive\2012\04-25-12.docx))

4/26/2012 House Debate adjourned until Tues., 05‑01‑12 ([House Journal‑page 69](file:///h:\hj%20archive\2012\04-26-12.docx))

5/1/2012 House Concurred in Senate amendment and enrolled ([House Journal‑page 52](file:///h:\hj%20archive\2012\05-01-12.docx))

5/1/2012 House Roll call Yeas‑53 Nays‑48 ([House Journal‑page 52](file:///h:\hj%20archive\2012\05-01-12.docx))

5/8/2012 Ratified R 185

5/14/2012 Signed By Governor

5/17/2012 Effective date See Act for Effective Date

5/21/2012 Act No. 161

**VERSIONS OF THIS BILL**

[12/7/2010](file:///p:\pprever\2011-12\3059_20101207.docx)

[4/6/2011](file:///p:\pprever\2011-12\3059_20110406.docx)

[4/7/2011](file:///p:\pprever\2011-12\3059_20110407.docx)

[5/5/2011](file:///p:\pprever\2011-12\3059_20110505.docx)

[3/7/2012](file:///p:\pprever\2011-12\3059_20120307.docx)

[3/20/2012](file:///p:\pprever\2011-12\3059_20120320.docx)

[3/21/2012](file:///p:\pprever\2011-12\3059_20120321.docx)

(A161, R185, H3059)

**AN ACT TO AMEND SECTION 12‑6‑3376, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE INCOME TAX CREDIT FOR PLUG‑IN HYBRID VEHICLES, SO AS TO REVISE THE DEFINITION OF “PLUG‑IN HYBRID VEHICLE”, REVISE THE METHOD OF ALLOCATING THE CREDIT, PROVIDE THAT CERTAIN INFORMATION MUST BE PROVIDED TO THE DEPARTMENT OF REVENUE IN ORDER TO CLAIM THE CREDIT, REVISE ITS EXPIRATION DATE, AND PROVIDE THAT THE CREDIT MUST BE ALLOCATED TO ELIGIBLE CLAIMANTS DURING A FISCAL YEAR ON A FIRST‑COME, FIRST‑SERVED BASIS.**

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

**Plug‑in hybrid vehicle tax credit**

SECTION 1. Section 12‑6‑3376 of the 1976 Code, as added by Act 83 of 2007, is amended to read:

“Section 12‑6‑3376. (A) For taxable years beginning in 2012 and before 2017, a taxpayer is allowed a tax credit against the income tax imposed pursuant to this chapter for the in‑state purchase or lease of a new plug‑in hybrid vehicle.

A plug‑in hybrid vehicle is a vehicle that:

(1) shares the same benefits as an internal combustion and electric engine with an all‑electric range of no less than nine miles;

(2) has four or more wheels;

(3) draws propulsion using a traction battery;

(4) has at least four kilowatt hours of battery capacity; and

(5) uses an external source of energy to recharge the battery.

Qualified plug‑in hybrid vehicles also must be manufactured primarily for use on public streets, roads, highways, and not be classified as low or medium speed vehicles. Low‑speed vehicles are vehicles capable of a speed of at least twenty but not more than twenty‑five miles per hour, is used primarily for short trips and recreational purposes, and has safety equipment such as lights, reflectors, mirrors, parking brake, windshield, and safety belts. Medium‑speed vehicles are vehicles capable of a speed of at least thirty but not more than forty‑six miles per hour and has safety equipment such as lights, reflectors, mirrors, parking brake, windshield, and safety belts.

The credit is equal to six hundred sixty‑seven dollars, plus one hundred eleven dollars if the vehicle has at least five kilowatt hours of battery capacity, plus an additional one hundred eleven dollars for each kilowatt hour of battery capacity in excess of five kilowatt hours. The maximum credit allowed by this section is two thousand dollars. The credit allowed by this section is nonrefundable and if the amount of the credit exceeds the taxpayer’s liability for the applicable taxable year, any unused credit may be carried forward for five years.

(B) To claim the credit allowed by this section, the taxpayer must provide the department with a certification from the vehicle manufacturer, or in the case of a foreign vehicle manufacturer, its domestic distributor, stating that the vehicle is a qualified plug‑in hybrid as described in subsection (A), and the vehicle’s number of kilowatt hours of battery capacity.

(C) Notwithstanding the credit amount allowed pursuant to this section, for a calendar year all claims made pursuant to this section must not exceed two hundred thousand dollars and must apply to eligible claimants on a first‑come, first‑served basis as determined by the Department of Revenue in a manner it prescribes until the total allowable credits for that calendar year are exhausted.”

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor and applies to in‑state purchases and leases made on or after the first day of the calendar month beginning at least thirty days after the effective date of this act.

Ratified the 8th day of May, 2012.

Approved the 14th day of May, 2012.

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