**South Carolina General Assembly**

119th Session, 2011-2012

**H. 3194**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Pope, Tallon, Hixon, D.C. Moss, G.R. Smith, Simrill, Viers and Atwater

Document Path: l:\council\bills\dka\3160sd11.docx

Companion/Similar bill(s): 1116, 3193

Introduced in the House on January 11, 2011

Introduced in the Senate on May 3, 2011

Last Amended on April 28, 2011

Currently residing in the Senate Committee on **Finance**

Summary: Income tax deduction

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/14/2010 House Prefiled

12/14/2010 House Referred to Committee on **Ways and Means**

1/11/2011 House Introduced and read first time ([House Journal‑page 78](file:///h:\hj%20archive\2011\01-11-11.docx))

1/11/2011 House Referred to Committee on **Ways and Means** ([House Journal‑page 79](file:///h:\hj%20archive\2011\01-11-11.docx))

1/19/2011 House Member(s) request name added as sponsor: Viers

3/2/2011 House Member(s) request name added as sponsor: Atwater

4/6/2011 House Committee report: Favorable with amendment **Ways and Means** ([House Journal‑page 59](file:///h:\hj%20archive\2011\04-06-11.docx))

4/7/2011 Scrivener's error corrected

4/13/2011 House Debate adjourned until Thursday, April 14, 2011 ([House Journal‑page 65](file:///h:\hj%20archive\2011\04-13-11.docx))

4/14/2011 House Requests for debate‑Rep(s). Bedingfield, Crawford, GR Smith, Nanney, Stringer, and Loftis ([House Journal‑page 13](file:///h:\hj%20archive\2011\04-14-11.docx))

4/14/2011 House Requests for debate removed‑Rep(s). Bedingfield and GR Smith ([House Journal‑page 32](file:///h:\hj%20archive\2011\04-14-11.docx))

4/14/2011 House Requests for debate‑Rep(s). Weeks, Skelton, and Hiott ([House Journal‑page 33](file:///h:\hj%20archive\2011\04-14-11.docx))

4/28/2011 House Requests for debate removed‑Rep(s). GR Smith, Bedingfield, Nanney, Stringer, Skelton, Hiott, and Loftis ([House Journal‑page 39](file:///h:\hj%20archive\2011\04-28-11.docx))

4/28/2011 House Amended ([House Journal‑page 61](file:///h:\hj%20archive\2011\04-28-11.docx))

4/28/2011 House Read second time ([House Journal‑page 61](file:///h:\hj%20archive\2011\04-28-11.docx))

4/28/2011 House Roll call Yeas‑106 Nays‑0 ([House Journal‑page 61](file:///h:\hj%20archive\2011\04-28-11.docx))

4/28/2011 House Unanimous consent for third reading on next legislative day ([House Journal‑page 63](file:///h:\hj%20archive\2011\04-28-11.docx))

4/29/2011 House Read third time and sent to Senate ([House Journal‑page 3](file:///h:\hj%20archive\2011\04-29-11.docx))

5/3/2011 Senate Introduced and read first time ([Senate Journal‑page 20](file:///h:\sj%20archive\2011\05-03-11.docx))

5/3/2011 Senate Referred to Committee on **Finance** ([Senate Journal‑page 20](file:///h:\sj%20archive\2011\05-03-11.docx))

**VERSIONS OF THIS BILL**

[12/14/2010](file:///p:\pprever\2011-12\3194_20101214.docx)

[4/6/2011](file:///p:\pprever\2011-12\3194_20110406.docx)

[4/7/2011](file:///p:\pprever\2011-12\3194_20110407.docx)

[4/28/2011](file:///p:\pprever\2011-12\3194_20110428.docx)

~~Indicates Matter Stricken~~

Indicates New Matter

AMENDED

April 28, 2011

**H. 3194**

Introduced by Reps. Pope, Tallon, Hixon, D.C. Moss, G.R. Smith, Simrill, Viers and Atwater

S. Printed 4/28/11--H.

Read the first time January 11, 2011.

**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 STATE CONSTABLES AND TO PROVIDE THE ELIGIBILITY REQUIREMENTS FOR THIS DEDUCTION.

Amend Title To Conform

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 a 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 state constable and in lieu of minimum points determining eligibility, this deduction is allowed only if the volunteer state constable completes a minimum logged service time of two hundred forty hours per year and has been designated by the State Law Enforcement Division as a state constable before the taxable year for which the deduction is first claimed and if the volunteer state constable is current with the required SLED approved annual training for 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 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 2010.

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