**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3680 SO AS TO ALLOW A STATE INCOME TAX CREDIT FOR A TAXPAYER WHO SENDS HIS CHILD TO PRIVATE SCHOOL OR HOME SCHOOLS HIS CHILD IN AN AMOUNT EQUAL TO ONE HUNDRED DOLLARS PER CHILD TO BE USED FOR BOOKS AND SUPPLIES.

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 12‑6‑3680. A person who sends his child to private school or home schools his child is allowed a tax credit equal to one hundred dollars per child to be used to purchase books and supplies. The credit may be applied against the person’s liability for taxes imposed pursuant Section 12-6-510. Limitations upon the total amount of liability for taxes that can be reduced by the use of another credit allowed for that tax must be computed after the credit allowed by this section is used to reduce a tax liability pursuant to this chapter. The credit is nonrefundable.”

SECTION 2. This act takes effect upon approval by the Governor. and applies for taxable years beginning after 2010.

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