**South Carolina General Assembly**

120th Session, 2013-2014

**A134, R146, H3089**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Pope, Tallon, Hixon, Wells, McCoy and Daning

Document Path: l:\council\bills\dka\3000sd13.docx

Introduced in the House on January 8, 2013

Introduced in the Senate on June 6, 2013

Last Amended on February 25, 2014

Passed by the General Assembly on March 5, 2014

Governor's Action: March 13, 2014, Signed

Summary: Income tax deductions

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/11/2012 House Prefiled

 12/11/2012 House Referred to Committee on **Ways and Means**

 1/8/2013 House Introduced and read first time ([House Journal‑page 79](file:///H%3A%5CHJ%20Archive%5C2013%5C01-08-13.docx))

 1/8/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 79](file:///H%3A%5CHJ%20Archive%5C2013%5C01-08-13.docx))

 2/27/2013 House Member(s) request name added as sponsor: Daning

 5/30/2013 House Committee report: Favorable **Ways and Means** ([House Journal‑page 13](file:///H%3A%5CHJ%20Archive%5C2013%5C05-30-13.docx))

 6/4/2013 House Read second time ([House Journal‑page 86](file:///H%3A%5CHJ%20Archive%5C2013%5C06-04-13.docx))

 6/4/2013 House Roll call Yeas‑102 Nays‑0 ([House Journal‑page 86](file:///H%3A%5CHJ%20Archive%5C2013%5C06-04-13.docx))

 6/5/2013 House Read third time and sent to Senate ([House Journal‑page 108](file:///H%3A%5CHJ%20Archive%5C2013%5C06-05-13.docx))

 6/6/2013 Senate Introduced and read first time ([Senate Journal‑page 7](file:///H%3A%5CSJ%20Archive%5C2013%5C06-06-13.docx))

 6/6/2013 Senate Referred to Committee on **Finance** ([Senate Journal‑page 7](file:///H%3A%5CSJ%20Archive%5C2013%5C06-06-13.docx))

 2/19/2014 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 21](file:///H%3A%5CSJ%20Archive%5C2014%5C02-19-14.docx))

 2/25/2014 Senate Committee Amendment Adopted ([Senate Journal‑page 22](file:///H%3A%5CSJ%20Archive%5C2014%5C02-25-14.docx))

 2/25/2014 Senate Read second time ([Senate Journal‑page 22](file:///H%3A%5CSJ%20Archive%5C2014%5C02-25-14.docx))

 2/25/2014 Senate Roll call Ayes‑42 Nays‑0 ([Senate Journal‑page 22](file:///H%3A%5CSJ%20Archive%5C2014%5C02-25-14.docx))

 2/25/2014 Scrivener's error corrected

 2/27/2014 Senate Read third time and returned to House with amendments ([Senate Journal‑page 23](file:///H%3A%5CSJ%20Archive%5C2014%5C02-27-14.docx))

 3/5/2014 House Concurred in Senate amendment and enrolled ([House Journal‑page 42](file:///H%3A%5CHJ%20Archive%5C2014%5C03-05-14.docx))

 3/5/2014 House Roll call Yeas‑105 Nays‑0 ([House Journal‑page 42](file:///H%3A%5CHJ%20Archive%5C2014%5C03-05-14.docx))

 3/11/2014 Ratified R 146

 3/13/2014 Signed By Governor

 3/18/2014 Effective date See Act For Effective Date

 3/19/2014 Act No. 134

**VERSIONS OF THIS BILL**

[12/11/2012](file:///p%3A%5Cpprever%5C2013-14%5C3089_20121211.docx)

[5/30/2013](file:///p%3A%5Cpprever%5C2013-14%5C3089_20130530.docx)

[2/19/2014](file:///p%3A%5Cpprever%5C2013-14%5C3089_20140219.docx)

[2/25/2014](file:///p%3A%5Cpprever%5C2013-14%5C3089_20140225.docx)

[2/25/2014-A](file:///p%3A%5Cpprever%5C2013-14%5C3089_20140225A.docx)

(A134, R146, H3089)

**AN ACT TO AMEND SECTION 12‑6‑1140, 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.**

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

**Volunteer state constable tax deduction, eligibility**

SECTION 1. A. Section 12‑6‑1140(10)(a) of the 1976 Code is 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, 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 is 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 to SLED of this annual training filed with the volunteer state constable’s state income tax return.”

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor and applies for taxable years beginning after 2013.

Ratified the 11th day of March, 2014.

Approved the 13th day of March, 2014.

\_\_\_\_\_\_\_\_\_\_