**South Carolina General Assembly**

120th Session, 2013-2014

**S. 451**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Bright, Bryant, Davis, Corbin, Grooms and Shealy

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Introduced in the Senate on February 27, 2013

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

Summary: Childcare facilities

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/27/2013 Senate Introduced and read first time ([Senate Journal‑page 18](file:///h:\SJ%20Archive\2013\02-27-13.docx))

2/27/2013 Senate Referred to Committee on **Finance** ([Senate Journal‑page 18](file:///h:\SJ%20Archive\2013\02-27-13.docx))

**VERSIONS OF THIS BILL**

[2/27/2013](file:///p:\pprever\2013-14\451_20130227.docx)

**A** **BILL**

TO AMEND CHAPTER 2, TITLE 12 OF THE 1976 CODE, RELATING TO TAXATION, BY ADDING SECTION 12-2-110, TO PROVIDE THAT PRIVATE CHILDCARE FACILITIES, PRIVATE SCHOOLS, AND HOME SCHOOLS BE TAXED IN THE SAME MANNER AS A PUBLIC FACILITY PROVIDING LIKE SERVICES.

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

SECTION 1. Chapter 2, Title 12 of the 1976 Code is amended by adding:

“Section 12-2-110. (A) Private childcare facilities as defined in Section 63-13-20, private schools as defined in Section 59-1-110, and home schools as provided for in Section 59-65-40 et seq. shall be taxed in the same manner as a public facility providing like services.

(B) To qualify for this tax exemption, a person must be in the trade or business of providing childcare, private schooling, or home schooling for children.

(C) If the use of part of a residence as a childcare facility or home school is regular, but not exclusive, a person must determine the percentage of time that part of the residence is used for these services and submit a prescribed form to the Department of Revenue.”

SECTION 2. This act takes effect upon approval by the Governor.

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