**A** **JOINT RESOLUTION**

TO ENACT THE “SOUTH CAROLINA WORKFORCE PARTICIPATION INCENTIVES ACT” BY PROVIDING A TAX CREDIT FOR EMPLOYERS HIRING A NEW FULL‑TIME EMPLOYEE WHO WAS FORMERLY UNEMPLOYED, AND TO DEFINE THE TERM “CREDITABLE EMPLOYEE” AS USED IN THAT SECTION OF CHAPTER 6, TITLE 12 OF THE 1976 CODE, THE SOUTH CAROLINA INCOME TAX ACT.

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

SECTION 1. This act may be cited as the “South Carolina Workforce Participation Incentives Act.”

SECTION 2. (A) As used in this section, “creditable employee” means an employee of a taxpayer employer who:

(1) is first employed by the employer after the effective date of this joint resolution, and before July 1, 2016;

(2) has filed a claim for unemployment compensation in this State and is currently receiving weekly unemployment compensation benefits on that claim for at least four weeks;

(3) was unemployed immediately before becoming employed;

(4) has no return to work date or promise of future employment;

(5) remains employed by the employer for at least four consecutive work weeks and the employment with that employer consists of at least thirty‑five hours a week; and

(6) executes and provides a notarized affidavit swearing or affirming that the employee is eligible to work in the United States because the person is either a United States citizen or a lawfully present alien according to federal law.

(B) An employer who has one or more creditable employees and who provides a notarized affidavit attesting to use of the federal employment verification system now known as “E‑Verify” or any future federal employment verification system is eligible to apply for and receive a credit against taxes as provided in subsection (C). The amount of the credit is one‑twelfth of four percent of the creditable employee’s current annualized wages, not to exceed eighty‑five dollars a month for each creditable employee. Eligibility for the credit must be established as of the time the creditable employee completes thirty consecutive days of employment and the credit must be claimed for the taxable year in which the employment was completed.

(C) The credit allowed pursuant to subsection (B) of this section may be taken against the income taxes imposed pursuant to Chapter 6, the bank tax imposed pursuant to Chapter 11, the savings and loan association tax imposed pursuant to Chapter 13, and the corporate license tax imposed pursuant to Chapter 20, all of Title 12 of the 1976 Code, and insurance premium taxes imposed pursuant to Chapter 7, Title 38 of the 1976 Code.

(D) The total amount of any tax credit for a taxable year may not exceed the taxpayer’s tax liability. Any unused tax may be carried over to apply to the taxpayer’s succeeding year’s liability.

(E) The tax credit provided for in subsection (B) remains in effect for twenty‑four consecutive months for each creditable employee.

SECTION 3. This joint resolution takes effect upon approval by the Governor.

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