**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 11‑11‑240 SO AS TO CREATE THE “SOUTH CAROLINA FAMILY FRIENDLY FUND” TO ASSIST FAMILIES WITH CHILDREN WITH INTELLECTUAL AND PHYSICAL DISABILITIES; BY ADDING SECTION 12‑6‑3760 SO AS TO PROVIDE FOR AN INDIVIDUAL INCOME TAX CREDIT TO INDIVIDUALS WHO CONTRIBUTE TO A FAMILY WITH A CHILD WITH AN INTELLECTUAL OR PHYSICAL DISABILITY; AND TO AMEND SECTION 12‑6‑5060, RELATING TO VOLUNTARY CONTRIBUTIONS MADE BY AN INDIVIDUAL BY MEANS OF THE INCOME TAX RETURN CHECK OFF, SO AS TO ADD THE SOUTH CAROLINA FAMILY FRIENDLY FUND.

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

SECTION 1. Article 1, Chapter 11, Title 11 of the 1976 Code is amended by adding:

“Section 11‑11‑240. There is created the ‘South Carolina Family Friendly Fund’. This fund is separate and distinct from the general fund of the State and all other funds. Earnings on this fund must be credited to it and any balance in this fund at the end of a fiscal year carries forward in the fund in the succeeding fiscal year. Fund revenue must be used by the Department of Disabilities and Special Needs to provide financial assistance to families with children with intellectual and physical disabilities and may not be appropriated for any other purpose. The department may promulgate regulations necessary to implement the provisions of this section.”

SECTION 2. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12‑6‑3760. An individual who contributes to a family with a child with an intellectual or physical disability is allowed a nonrefundable income tax credit equal to twenty‑five percent of the contribution except that the amount of the credit in any year may not exceed five thousand dollars. The credit must be claimed in the year in which the contribution was made. The taxpayer shall provide the proof the department deems necessary to implement the provisions of this section.”

SECTION 3. A. Section 12‑6‑5060(A) of the 1976 Code, is amended to read:

“(A) Each taxpayer required to file a state individual income tax return may contribute to the War Between the States Heritage Trust Fund established pursuant to Section 51‑18‑115, the Nongame Wildlife and Natural Areas Program Fund established pursuant to Section 50‑1‑280, the Children’s Trust Fund of South Carolina established pursuant to Section 63‑11‑910, the Eldercare Trust Fund of South Carolina established pursuant to Section 43‑21‑160, or the First Steps to School Readiness Fund established pursuant to Section 63‑11‑1750, the South Carolina Military Family Relief Fund established pursuant to Article 3, Chapter 11, Title 25, the Donate Life South Carolina established pursuant to Section 44‑43‑1310, the Veterans’ Trust Fund of South Carolina established pursuant to Chapter 21 of Title 25, the South Carolina Litter Control Enforcement Program (SCLCEP) and used by the Governor’s Task Force on Litter only for the SCLCEP Program, the South Carolina Law Enforcement Assistance Program (SCLEAP) and used as provided in Section 23‑3‑65, the South Carolina Department of Parks, Recreation and Tourism for use in the South Carolina State Park Service in the manner the General Assembly provides, the South Carolina Forestry Commission for use in the state forest system, the South Carolina Department of Natural Resources for use in its programs and operations, K‑12 public education for use in the manner the General Assembly provides by law, South Carolina Conservation Bank Trust Fund established pursuant to Section 48‑59‑60, ~~or~~ the Financial Literacy Trust Fund ~~as~~ established pursuant to Section 59‑29‑510, or the South Carolina Family Friendly Fund established pursuant to Section 11‑11‑240 by designating the contribution on the return. The contribution may be made by reducing the income tax refund or by remitting additional payment by the amount designated.”

SECTION 4. This act takes effect upon approval of the Governor and applies for contributions made in years beginning after 2014.

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