**A** **BILL**

TO AMEND SECTION 9-1-1790(A)(2) OF THE 1976 CODE, RELATING TO EXEMPTIONS FROM THE AMOUNT WHICH MAY BE EARNED UPON RETURN TO COVERED EMPLOYMENT BY A RETIRED MEMBER OF THE SOUTH CAROLINA RETIREMENT SYSTEM, TO PROVIDE THAT RETIRED PUBLIC SCHOOL TEACHERS AND RETIRED PUBLIC SCHOOL BUS DRIVERS ARE NOT SUBJECT TO THE TEN THOUSAND DOLLAR EARNINGS LIMIT.

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

SECTION 1. Section 9-1-1790(A)(2) of the 1976 Code is amended to read:

“(2) The earnings limitation imposed pursuant to this item does not apply if the member meets at least one of the following qualifications:

(a) the member retired before January 2, 2013;

(b) the member has attained the age of sixty‑two years at retirement;

(c) the member is a retired public school teacher or a retired public school bus driver; or

~~(c)~~(d) compensation received by the retired member from the covered employer is for service in a public office filled by the appointment of the Governor and with confirmation by the Senate, by appointment or election by the General Assembly, or by election of the qualified electors of the applicable jurisdiction.”

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after tax year 2018.

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