**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM INDIVIDUAL TAXABLE INCOME, SO AS TO PROVIDE AN INCOME TAX DEDUCTION FOR BENEFITS PAID BY THE SOUTH CAROLINA POLICE OFFICERS RETIREMENT SYSTEM FOR A SERVICE CONNECTED DISABILITY.

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

SECTION 1. Section 12‑6‑1140 of the 1976 Code, as last amended by Act 165 of 2016, is further amended by adding an appropriately numbered item at the end to read:

“( ) benefits paid by the South Carolina Police Officers Retirement System for a service-connected disability.”

SECTION 2. This act takes effect upon approval by the Governor and applies for income tax years beginning after 2016.

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