**South Carolina General Assembly**

124th Session, 2021-2022

**H. 3380**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Jones, Magnuson, V.S. Moss, Pope and McCabe

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Introduced in the House on January 12, 2021

Currently residing in the House Committee on **Ways and Means**

Summary: Income tax deductions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2020 House Prefiled

12/9/2020 House Referred to Committee on **Ways and Means**

1/12/2021 House Introduced and read first time ([House Journal‑page 177](file:///h:\hj\20210112.docx))

1/12/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 177](file:///h:\hj\20210112.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3380&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\3380_20201209.docx)

**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM THE STATE INDIVIDUAL INCOME TAX, SO AS PROVIDE A DEDUCTION FOR ANY INCOME ATTRIBUTABLE TO A PERSON WHO SERVED AS A VOLUNTEER FIRST RESPONDER DURING THE TAX YEAR.

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 88 of 2019, is further amended by adding an appropriately numbered item at the end to read:

“( ) twenty dollars for each hour a person serves without pay as a first responder during the tax year. For purposes of this item, ‘first responder’ means any person designated or trained to respond to an emergency, including, but not limited to, law enforcement, firefighters, peace officers, emergency medical technicians or paramedics. The deduction allowed by this item may not exceed forty thousand dollars for each taxpayer listed on a return with each eligible individual’s deduction calculated separately. A person may not claim the deduction allowed by this item and the deduction allowed pursuant to item (10). The department may adopt rules and promulgate regulations to implement the provisions of this item, including requiring proof of eligibility and hours served.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to tax years beginning after 2020.

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