**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3115**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. B.L. Cox, McCravy, Leber, Lawson, Taylor, Pope, Beach, Nutt, Oremus, Bauer, Gilliam, Landing, Guffey, O'Neal, Howard, Pace, Davis, Schuessler, M.M. Smith, Brittain, Guest, T. Moore, B. Newton, Williams, Atkinson, Hardee, Sessions, Hiott, Caskey, McDaniel, J.L. Johnson, Murphy, W. Jones and Brewer

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Introduced in the House on January 10, 2023

Currently residing in the House

Summary: Disabled Veteran Income Tax Credit

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/8/2022 House Prefiled

 12/8/2022 House Referred to Committee on **Ways and Means**

 1/10/2023 House Introduced and read first time (House Journal‑page 69)

 1/10/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 69)

 1/11/2023 House Member(s) request name added as sponsor: Beach

 1/17/2023 House Member(s) request name added as sponsor: Nutt

 1/19/2023 House Member(s) request name added as sponsor: Oremus

 1/26/2023 House Member(s) request name added as sponsor: Bauer

 1/31/2023 House Member(s) request name added as sponsor: Gilliam

 2/1/2023 House Member(s) request name added as sponsor: Landing

 4/5/2023 House Member(s) request name added as sponsor: Guffey,
 O'Neal

 1/24/2024 House Member(s) request name added as sponsor: Howard,
 Pace, Davis, Schuessler, M.M. Smith,
 Brittain, Guest, T. Moore, B. Newton,
 Williams, Atkinson, Hardee, Sessions, Hiott,
 Caskey, McDaniel, J.L. Johnson, Murphy, W.
 Jones, Brewer

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3115&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3115_20221208.docx)

A bill

to amend the South Carolina Code of Laws by adding Section 12-6-3810 so as to provide for an income tax credit for disabled veterans.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12-6-3810. A veteran who has a disability rating issued by the United States Department of Veteran Affairs is allowed a nonrefundable income tax credit equal to the product of his disability rating percent and his income tax liability. However, the amount of the credit may not exceed five thousand dollars each year. The department may require documentation that it considers necessary to administer the credit.

SECTION 2. This act takes effect upon approval by the Governor and first applies to tax years beginning after 2022.

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