**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3526**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Pace, Beach and Harris

Companion/Similar bill(s): 5044

Document Path: LC-0078DG23.docx

Introduced in the House on January 10, 2023

Currently residing in the House

Summary: Elimination of individual income tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/15/2022 House Prefiled

12/15/2022 House Referred to Committee on **Ways and Means**

1/10/2023 House Introduced and read first time ([House Journal‑page 199](h:\hj\20230110.docx))

1/10/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 199](h:\hj\20230110.docx))

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

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3526&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/15/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3526_20221215.docx)

A bill

to amend the South Carolina Code of Laws by adding Section 12-6-511 so as to eliminate the imposition of the income tax on individuals, estates, and trusts; by repealing SECTION 12-6-510 relating to Tax rates for individuals, estates, and trusts; by repealing SECTION 12-6-515 relating to income tax brackets; by repealing SECTION 12-6-520 relating to Annual adjustments to income tax brackets; and by repealing SECTION 12-6-545 relating to Income tax rates for pass-through trade and business income.

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

SECTION 1. Article 5, Chapter 6, Title 12 of the S.C. Code is amended by adding:

Section 12-6-511. Notwithstanding any other provision of law, for tax years beginning after 2023, no tax may be imposed on the South Carolina taxable income of individuals, estates, and trusts. Any provision of law that requires the imposition or imposition-related requirements, such as filings and withholdings, are no longer effective.

SECTION 2. Sections 12-6-510, 12-6-515, 12-6-520, and 12-6-545 of the S.C. Code are repealed.

SECTION 3. This act takes effect upon approval by the Governor.

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