**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4551**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Pendarvis, Cobb-Hunter and Clyburn

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Introduced in the House on January 9, 2024

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

Summary: State Child Tax Credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

11/16/2023 House Prefiled

11/16/2023 House Referred to Committee on **Ways and Means**

1/9/2024 House Introduced and read first time ([House Journal‑page 79](h:\hj\20240109.docx))

1/9/2024 House Referred to Committee on **Ways and Means** ([House Journal‑page 79](h:\hj\20240109.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4551&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[11/16/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4551_20231116.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-6-3810 SO AS TO PROVIDE THAT A TAXPAYER IS ALLOWED AN INCOME TAX CREDIT EQUAL TO THE AMOUNT THE TAXPAYER CLAIMED ON HIS FEDERAL INCOME TAX RETURN FOR THE CHILD TAX CREDIT.

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 taxpayer is allowed an income tax credit equal to the amount the taxpayer claimed on his federal income tax return for the Child Tax Credit in the same income tax year. If the amount of the credit exceeds the taxpayer's income tax liability for that taxable year, the taxpayer may carry forward the excess for up to three years. The department may prescribe forms and promulgate regulations necessary to implement the provisions of this section.

SECTION 2. This act takes effect upon approval by the Governor and first applies to income tax years after 2023.

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