**South Carolina General Assembly**

125th Session, 2023-2024

**S. 547**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Reichenbach, Gambrell, Williams and Verdin

Companion/Similar bill(s): 3928, 4102, 4534, 5080

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Introduced in the Senate on February 16, 2023

Currently residing in the Senate

Summary: EMS preretirement benefit

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/16/2023 Senate Introduced and read first time (Senate Journal‑page 6)

 2/16/2023 Senate Referred to Committee on **Finance** (Senate Journal‑page 6)

 3/2/2023 Scrivener's error corrected

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**VERSIONS OF THIS BILL**

[02/16/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/547_20230216.docx)

[03/02/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/547_20230302.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 1‑3‑470, RELATING TO LOWERING FLAGS UPON DEATH IN LINE OF DUTY, SO AS TO ADD AN EMERGENCY MEDICAL TECHNICIAN; BY AMENDING SECTIONS 9‑1‑1770 AND 9‑11‑120, RELATING TO THE PRERETIREMENT DEATH BENEFIT PROGRAM UNDER THE SOUTH CAROLINA RETIREMENT SYSTEM AND THE POLICE OFFICERS RETIREMENT SYSTEM, RESPECTIVELY, SO AS TO PROVIDE FOR A DEATH BENEFIT FOR EMERGENCY MEDICAL TECHNICIANS, law enforcement officers, and firefighters KILLED IN THE LINE OF DUTY, TO PROVIDE FOR THE AMOUNT OF THE BENEFIT, TO PROVIDE WHO SHALL RECEIVE THE DEATH BENEFIT PAYMENT, AND TO PROVIDE THE SOURCE OF THE REVENUE FOR THE PAYMENT; by adding section 12‑6‑1172 so as to allow a south carolina income tax deduction of all military retirement or first responder retirement income; by amending section 12‑6‑1170, relating to the retirement income deduction, so as to make a conforming change; BY AMENDING SECTION 12‑37‑220, RELATING TO GENERAL EXEMPTION FROM TAXES, SO AS TO PROVIDE THAT A QUALIFIED SURVIVING SPOUSE ALSO MEANS CERTAIN SURVIVING SPOUSES OF EMERGENCY MEDICAL TECHNICIANS; AND BY AMENDING SECTION 59‑111‑110, RELATING TO WAIVED TUITION, SO AS TO PROVIDE THAT THE CHILDREN OF CERTAIN EMERGENCY MEDICAL TECHNICIANS ALSO QUALIFY FOR CERTAIN WAIVED TUITION.

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

SECTION 1. Section 1‑3‑470 of the S.C. Code is amended to read:

 Section 1‑3‑470. The Governor on the day of burial or other service for any firefighter, or law enforcement officer, or emergency medical technician in this State who died in the line of duty shall order all flags on state buildings to be flown at half‑mast in tribute to the deceased firefighter, or law enforcement officer, or emergency medical technician. The Governor shall also request that flags over the buildings of the political subdivisions of this State similarly be flown at half‑mast for this purpose.

SECTION 2. Section 9‑1‑1770(D) of the S.C. Code is amended to read:

 (D)(1) RESERVED For the purposes of this subsection:

 (a) “Emergency medical technician” has the same meaning as provided in Section 44‑61‑20(12); and

 (b) “Law enforcement officer” means a person who meets the requirements of Section 23‑23‑10(E)(1) and who is certified by the South Carolina Law Enforcement Training Council.

 (2) Upon receipt by the system of the satisfactory proof of death of a member of the system whose employer participates in the Preretirement Death Benefit Program and whose death was a natural and proximate result of an injury by external accident or violence incurred while undergoing a hazard peculiar to the member's employment as an emergency medical technician, a law enforcement officer, or a firefighter, while in the actual performance of his duty, provided that his death is not the result of the member's wilful negligence, suicide, or intentionally self‑inflicted bodily injury, there must be paid to the member's designated beneficiary a one‑time lump sum benefit payment of seventy‑five thousand dollars.

 (3) The amount of the benefit provided for in item (2) is increased to a total of one hundred and fifty thousand dollars if the member is killed in the line of duty as defined above and the member's death is either:

 (a) the result of an unlawful and intentional act of another person; or

 (b) the result of an accident that occurs:

 (i) as a result of the member's response to fresh pursuit, defined as the pursuit of a person who has committed or is reasonably suspected of having committed a felony, misdemeanor, traffic infraction, or violation of a county or municipal ordinance;

 (ii) as a result of the member's response to what is reasonably believed to be an emergency;

 (iii) at the scene of a traffic accident to which the member has responded; or

 (iv) while the member is enforcing what is reasonably believed to be a traffic law or ordinance.

 (4) Payments made pursuant to this subsection must be paid to the beneficiary designated for this benefit by the member in writing and filed with the system during the member's lifetime. If no designation is made, then the payment must be paid to the member's surviving spouse. If there is no surviving spouse, the payment must be paid to the member's surviving children in equal portions. If there is no surviving spouse or child, the benefit is payable to the member's surviving parents in equal portions. If a beneficiary is not designated and there is no surviving child, spouse, or parent, then the sum must be paid to the member's estate. The payments required by this subsection are in addition to any other benefit set forth in this chapter or otherwise in law, including worker's compensation, and are exempt from the claims and demands of creditors of the member.

 (5) Payments made pursuant to this subsection must be paid from the contributions made by participating employers to the Preretirement Death Benefit Program. Notwithstanding any other provision of law, the board may adjust the required contributions to the Preretirement Death Benefit Program as necessary to fund these benefits on the basis of the program's actual experience and the recommendation of the system's actuary.

SECTION 3. Section 9‑11‑120(E) of the S.C. Code is amended to read:

 (E)(1) [Reserved] For the purposes of this subsection:

 (a) “Emergency medical technician” has the same meaning as provided in Section 44‑61‑20(12); and

 (b) “Law enforcement officer” means a person who meets the requirements of Section 23‑23‑10(E)(1) and who is certified by the South Carolina Law Enforcement Training Council.

 (2) Upon receipt by the system of the satisfactory proof of death of a member of the system whose employer participates in the Preretirement Death Benefit Program and whose death was a natural and proximate result of an injury by external accident or violence incurred while undergoing a hazard peculiar to the member's employment as an emergency medical technician, law enforcement officer, or firefighter, while in the actual performance of his duty, provided that his death is not the result of the member’s wilful negligence, suicide, or intentionally self‑inflicted bodily injury, there must be paid to the member's designated beneficiary a one‑time lump sum benefit payment of seventy‑five thousand dollars.

 (3) The amount of the benefit provided for in item (2) is increased to a total of one hundred fifty thousand dollars if the member is killed in the line of duty as defined above and the member's death is either:

 (a) the result of an unlawful and intentional act of another person; or

 (b) the result of an accident that occurs:

 (i) as a result of the member's response to fresh pursuit, defined as the pursuit of a person who has committed or is reasonably suspected of having committed a felony, misdemeanor, traffic infraction, or violation of a county or municipal ordinance;

 (ii) as a result of the member's response to what is reasonably believed to be an emergency;

 (iii) at the scene of a traffic accident to which the member has responded; or

 (iv) while the member is enforcing what is reasonably believed to be a traffic law or ordinance.

 (4) Payments made pursuant to this subsection must be paid to the beneficiary designated for this benefit by the member in writing and filed with the system during the member's lifetime. If no designation is made, then the payment must be paid to the member's surviving spouse. If there is no surviving spouse, the payment must be paid to the member's surviving children in equal portions. If there is no surviving spouse or child, the benefit is payable to the member's surviving parents in equal portions. If a beneficiary is not designated and there is no surviving child, spouse, or parent, then the sum must be paid to the member's estate. The payments required by this subsection are in addition to any other benefit set forth in this chapter or otherwise in law, including worker's compensation, and are exempt from the claims and demands of creditors of the member.

 (5) Payments made pursuant to this subsection must be paid from the contributions made by participating employers to the Preretirement Death Benefit Program. Notwithstanding any other provision of law, the board may adjust the required contributions to the Preretirement Death Benefit Program as necessary to fund these benefits on the basis of the program's actual experience and the recommendation of the system's actuary.

SECTION 4.A. Article 9, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12‑6‑1172. (A) As used in this section:

 (1) “First responder” means a person who is paid from public funds to serve as a law enforcement officer, firefighter, emergency medical technician, or peace officer, who is trained to respond to an emergency, and whose public service and public employer are of the type that qualify the person to be a member in the South Carolina Police Officers Retirement System, or otherwise would qualify the person to be a member if the State of South Carolina was the employer. First responder does not include magistrates, judges, or coroners.

 (2) “Retirement income” means the total of all otherwise taxable income not subject to a penalty for premature distribution received by the taxpayer or the taxpayer's surviving spouse in a taxable year from a qualified military retirement plan or qualified first responder retirement plan. For purposes of a surviving spouse, “military retirement income” also includes a retirement benefit plan and dependent indemnity compensation related to the deceased spouse's military service.

 (B) An individual taxpayer who has military retirement income or first responder retirement income, each year may deduct all military retirement income and first responder retirement income that is included in South Carolina taxable income.

 (C) A surviving spouse receiving military retirement income or first responder retirement income that is attributable to the deceased spouse shall apply this deduction in the same manner that the deduction applied to the deceased spouse.

 (D) The department may require the taxpayer to provide information necessary for proper administration of this section.

B. Section 12‑6‑1170(C) of the S.C. Code is amended to read:

 (C)(1) Notwithstanding any other provision of this section, if a taxpayer claims a deduction pursuant to Section 12‑6‑1171 or Section 12‑6‑1172, then the deduction allowed by this section must be reduced by the cumulative amount the taxpayer deducts pursuant to Section 12‑6‑1171 or Section 12‑6‑1172; however, this subsection does not apply if the deduction claimed pursuant to Section 12‑6‑1171 or Section 12‑6‑1172 is claimed by a surviving spouse.

 (2) In the case of married taxpayers who file a joint federal income tax return, the reduction required by item (1) applies to each individual separately, so that the reduction only applies to the amount the individual claiming the deduction pursuant to Section 12‑6‑1171 or Section 12‑6‑1172 otherwise could have claimed pursuant to this section if the individual had not filed a joint return.

SECTION 5. Section 12‑37‑220(B)(1)(f)(iii) of the S.C. Code is amended to read:

 (iii) “qualified surviving spouse” means the surviving spouse of an individual described in subsubitem (i) while remaining unmarried, who resides in the house, and who owns the house in fee or for life. Qualified surviving spouse also means the surviving spouse of a member of the Armed Forces of the United States who was killed in action, or the surviving spouse of a law enforcement officer, or firefighter, or emergency medical technician who died in the line of duty as a law enforcement officer, or firefighter, or emergency medical technician, as these terms are further defined in Section 23‑23‑10, and Chapter 80, Title 40, and Section 44‑61‑20(12), if the surviving spouse remains unmarried, resides in the house, and has acquired ownership of the house in fee or for life;

SECTION 6. Section 59‑111‑110 of the S.C. Code is amended to read:

 Section 59‑111‑110. No tuition may be charged for a period of four school years by any state‑supported college or university or any state‑supported vocational or technical school for children of:

 (1) firemen, both regularly employed and members of volunteer organized units, organized rescue squad members, members of the Civil Air Patrol, law enforcement officers, or corrections officers, as defined herein, including reserve and auxiliary units of counties or municipalities, or emergency medical technicians, as defined in Section 44‑61‑20(12), who become totally disabled or are killed in the line of duty on or after July 1, 1964;

 (2) government employees who become totally disabled or are killed in the line of duty while working on state time on or after July 1, 1996, as a result of a criminal act committed against them which constitutes a felony under the laws of this State.

 The tuition authorized to be paid by this section applies only to undergraduate courses or curriculum and may be paid for a period not exceeding four years, regardless of the number of state‑supported colleges, universities, or state‑supported vocational or technical schools the child attends.

SECTION 7. This act takes effect upon approval by the Governor.

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