

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

GOOD/DOWNEY
APRIL 6, 2021

CLERK OF THE HOUSE

REP. SIMRILL PROPOSES THE FOLLOWING AMENDMENT
No. TO H. 4017 (COUNCIL\DG\4017C003.NBD.DG21):

REFERENCE IS TO THE BILL AS INTRODUCED.

**AMEND THE BILL, AS AND IF AMENDED, BY ADDING
APPROPRIATELY NUMBERED SECTIONS TO
READ:**

/ SECTION ____. (A) THE FOLLOWING
AMENDMENTS IN THE CORONAVIRUS AID,
RELIEF, AND ECONOMIC SECURITY ACT
(CARES) OF 2020, P.L. 116-136 (MARCH 27,
2020) ARE SPECIFICALLY NOT ADOPTED BY THIS
STATE:

**(1) INTERNAL REVENUE CODE (IRC)
SECTION 62(A)(22) RELATING TO THE \$300**

CHARITABLE DEDUCTION ALLOWED IN 2020 FOR PERSONS WHO CLAIM THE STANDARD DEDUCTION;

(2)SECTION 2205(A), (B) AND (C) OF THE CARES ACT RELATING TO THE MODIFICATION OF LIMITATIONS ON INDIVIDUAL AND CORPORATE CASH CHARITABLE CONTRIBUTIONS FOR 2020 AND RELATING TO THE INCREASE IN LIMITS ON CHARITABLE CONTRIBUTIONS OF FOOD INVENTORY FOR 2020;

(3)IRC SECTION 172(A) RELATING TO THE MODIFICATION OF THE INCOME LIMITATIONS ALLOWED FOR THE USE OF NET OPERATING LOSSES IN TAX YEARS 2018, 2019, AND 2020;

(4)IRC SECTION 461(L) RELATING TO THE MODIFICATION OF THE LIMITATION ON LOSSES ALLOWED FOR NON-CORPORATE TAXPAYERS IN TAX YEARS 2018, 2019, AND 2020.

(B) THE FOLLOWING AMENDMENTS IN THE CONSOLIDATED APPROPRIATIONS ACT OF 2021, P.L. 116-260 (DECEMBER 27, 2020) ARE SPECIFICALLY NOT ADOPTED BY THIS STATE:

(1)AMENDMENT TO DIVISION N SECTION 275 RELATING TO THE ALLOWANCE OF PERSONAL PROTECTIVE EQUIPMENT EXPENSES FOR THE EDUCATOR EXPENSE DEDUCTION UNDER IRC SECTION 62(A)(2)(D)(II);

(2)IRC SECTION 274(N) RELATING TO THE TEMPORARY ALLOWANCE OF THE FULL BUSINESS DEDUCTION FOR BUSINESS MEALS THAT ARE PAID OR INCURRED AFTER DECEMBER 30, 2020, AND BEFORE JANUARY 1, 2023;

(3)IRC SECTION 170(P) RELATING TO THE \$300 OR \$600 CHARITABLE DEDUCTION ALLOWED IN 2021 FOR PERSONS TAKING THE STANDARD DEDUCTION;

(4)AMENDMENT TO CARES ACT SECTION 2205 RELATING TO THE TEMPORARY EXTENSION OF THE MODIFICATION OF LIMITATIONS ON INDIVIDUAL AND CORPORATE CASH CHARITABLE CONTRIBUTIONS AND THE INCREASE IN LIMITS ON CHARITABLE CONTRIBUTIONS OF FOOD INVENTORY TO TAX YEAR 2021;

(5) AMENDMENTS TO THE TAXPAYER CERTAINTY AND DISASTER TAX RELIEF ACT OF 2020, P.L. 116-260 DIVISION EE SECTION 304 RELATING TO THE SPECIAL RULES FOR QUALIFIED DISASTER RELIEF FOR CHARITABLE CONTRIBUTIONS AND SPECIAL RULES FOR QUALIFIED DISASTER RELATED PERSONAL CASUALTY LOSSES.

SECTION ____. FOR TAX YEAR 2020, THE AMENDMENT IN THE AMERICAN RESCUE PLAN OF 2021, P.L. 117-2 (MARCH 11, 2021) RELATING TO THE EXCLUSION FROM TAXABLE INCOME FOR TAX YEAR 2020 OF \$10,200 OF UNEMPLOYMENT COMPENSATION FOR A TAXPAYER WITH LESS THAN \$150,000 IN FEDERAL ADJUSTED GROSS INCOME IS SPECIFICALLY ADOPTED BY SOUTH CAROLINA. /

**RENUMBER SECTIONS TO CONFORM.
AMEND TITLE TO CONFORM.**