## South Carolina Legislature

December 07, 2025, 05:55:16 pm

Session 126 - (2025-2026)

S 0047 General Bill, By Davis, Sutton, Devine and Graham

Similar (H 4015)

Summary: Childcare

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-3440, RELATING TO THE TAX CREDIT FOR EMPLOYEE CHILDCARE PROGRAMS, SO AS TO INCREASE THE MAXIMUM CREDIT AND TO ALLOW THE CREDIT TO BE APPLIED AGAINST OTHER TAXES; AND BY ADDING SECTION 12-6-3595 SO AS TO ALLOW A TAX CREDIT FOR INDIVIDUAL TAXPAYERS THAT ARE EMPLOYED FULL-TIME AS A CHILDCARE DIRECTOR OR CHILDCARE STAFF PERSON.

12/11/24	Senate	Prefiled
12/11/24	Senate	Referred to Committee on Finance
01/14/25	Senate	Introduced and read first time (Senate Journal-page 47)
01/14/25	Senate	Referred to Committee on Finance (Senate Journal-page 47)