

## Session 126 - (2025-2026)

**S 0234 General Bill, By Leber, Fernandez, Elliott, Cash, Blackmon, Kennedy, Sutton, Chaplin and Zell  
Similar (H 3435, H 3779)**

**Summary:** Income Tax

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-1120, RELATING TO GROSS INCOME, COMPUTATION OF GROSS INCOME, AND MODIFICATIONS TO GROSS INCOME FOR STATE INCOME TAX PURPOSES, SO AS TO EXCLUDE TIPS FROM THE COMPUTATION OF SOUTH CAROLINA GROSS, AND TO DEFINE TIPS.

**01/16/25 Senate Introduced and read first time (Senate Journal-page 5)**

**01/16/25 Senate Referred to Committee on Finance (Senate Journal-page 5)**