South Carolina Legislature

December 22, 2025, 09:40:20 pm

Session 126 - (2025-2026)

S 0241 General Bill, By Cash, Corbin, Rice, Leber and Kennedy Similar (H 3365, H 3436)

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS SO AS TO ENACT THE "ELIMINATE THE MARRIAGE TAX PENALTY ACT"; AND BY ADDING SECTION 12-6-525 SO AS TO ALLOW MARRIED TAXPAYERS WHO FILE A JOINT FEDERAL RETURN TO CALCULATE THEIR AMOUNT OF SOUTH CAROLINA INCOME TAX OWED FOR THE TAX YEAR AS THOUGH EACH TAXPAYER FILED A RETURN AS A SINGLE TAXPAYER IF THE TAXPAYERS' CUMULATIVE TAX OWED WOULD BE LESS THAN THE AMOUNT THEY WOULD OWE HAD THEY FILED A JOINT RETURN.

01/16/25 Senate Introduced and read first time (Senate Journal-page 12)

01/16/25 Senate Referred to Committee on Finance (Senate Journal-page 12)