

## Session 126 - (2025-2026)

### S 0252 General Bill, By Campsen

#### *Similar (H 3409)*

**Summary:** Income tax credit for conservation

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-3515, RELATING TO THE STATE INCOME TAX CREDIT FOR CONSERVATION OR A QUALIFIED CONSERVATION CONTRIBUTION OF REAL PROPERTY, SO AS TO PROVIDE THAT THE CREDIT EQUALS TWENTY-FIVE PERCENT OF THE TOTAL VALUE OF THE GIFT RATHER THAN TWENTY-FIVE PERCENT OF THE CHARITABLE DEDUCTION FOR THE GIFT ALLOWED ON THE TAXPAYER'S FEDERAL INCOME TAX RETURN, TO INCREASE THE MAXIMUM ANNUAL CREDIT ALLOWED A TAXPAYER FROM FIFTY-TWO THOUSAND FIVE HUNDRED DOLLARS TO ONE HUNDRED FIFTY THOUSAND DOLLARS, TO ADJUST THE MAXIMUM ANNUAL CREDIT FOR INCREASES IN THE CONSUMER PRICE INDEX, AND TO DELETE OBSOLETE PROVISIONS.

**01/21/25 Senate Introduced and read first time (Senate Journal-page 3)**

**01/21/25 Senate Referred to Committee on Finance (Senate Journal-page 3)**