

## Session 111 - (1995-1996)

### H 3299 General Bill, By D. Smith and Wilkes

A Bill to amend Section 12-7-1220, as amended, Code of Laws of South Carolina, 1976, relating to the State Targeted Jobs Tax Credit, so as to extend the credit to a sole proprietor, partnership, limited liability company, corporation of any classification, or association, allow the credit to be claimed against the individual income tax liability of the sole proprietor, partner, sub S corporation shareholder, and limited liability company owner and provide for the manner of claiming the credit and to delete provisions previously limiting the eligibility for the credit for shareholders of a sub S corporation to such a corporation eligible to use the fee in lieu of tax.

**01/18/95 House Introduced and read first time HJ-22**

**01/18/95 House Referred to Committee on Ways and Means HJ-22**