

## Session 114 - (2001-2002)

**H 3391 General Bill, By Merrill, Quinn, Edge, Thompson, Harrison, Allison, Altman, Bales, Barfield, Bingham, Campsen, Cato, Chellis, Cobb-Hunter, Dantzler, Frye, Harrell, Hinson, Huggins, Keegan, Kelley, Klauber, Law, Lourie, Ott, D. Owens, Robinson, Sandifer, Scarborough, Sharpe, Sinclair, J.E. Smith, Snow, Talley, Taylor, Tripp, Walker, Wilkins, A. Young and White**

**Summary:** Income tax deduction for caretaker of aging person when claims as dependent on tax returns; Taxation

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-1165 SO AS TO PROVIDE A DEDUCTION FROM SOUTH CAROLINA TAXABLE INCOME EQUAL TO THE FEDERAL INCOME TAX PERSONAL EXEMPTION ALLOWED A TAXPAYER WHO CLAIMS AS A DEPENDENT ON THE TAXPAYER'S FEDERAL INCOME TAX RETURN A PERSON WHO HAS ATTAINED THE AGE OF SIXTY-FIVE YEARS AND TO ALLOW THIS DEDUCTION ALSO FOR A TAXPAYER WHO WOULD BE ABLE TO CLAIM AS A DEPENDENT A PERSON WHO HAS ATTAINED THE AGE OF SIXTY-FIVE YEARS BUT FOR THE APPLICABLE INCOME TEST.

**01/31/01 House Introduced and read first time HJ-6**

**01/31/01 House Referred to Committee on Ways and Means HJ-6**