

## Session 126 - (2025-2026)

**H 3436 General Bill, By Pace, Pope and Frank**

***Similar (S 0241, H 3365)***

**Summary:** Taxation

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS 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.

**12/05/24 House Prefiled**

**12/05/24 House Referred to Committee on Ways and Means**

**01/14/25 House Introduced and read first time (House Journal-page 201)**

**01/14/25 House Referred to Committee on Ways and Means (House Journal-page 201)**

**02/05/25 Scrivener's error corrected**

**02/06/25 House Member(s) request name added as sponsor: Frank**