

Session 125 - (2023-2024)

H 3513 General Bill, By McCravy, Burns and Nutt

Summary: Taxation

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-6-525 SO AS TO ALLOW MARRIED TAXPAYERS THAT 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.

12/15/22 House Prefiled

12/15/22 House Referred to Committee on Ways and Means

01/10/23 House Introduced and read first time (House Journal-page 194)

01/10/23 House Referred to Committee on Ways and Means (House Journal-page 194)