

## Session 126 - (2025-2026)

### H 4089 General Bill, By Martin

#### Summary: Boosting Opportunities for Small Startups Act

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ENACTING THE "BOOSTING OPPORTUNITIES FOR SMALL STARTUPS (BOSS) ACT" BY ADDING SECTION 12-6-532 SO AS TO PROVIDE FOR CERTAIN EXEMPTIONS FROM THE CORPORATE INCOME TAX FOR CERTAIN SMALL BUSINESSES.

**02/25/25 House Introduced and read first time (House Journal-page 22)**

**02/25/25 House Referred to Committee on Ways and Means (House Journal-page 22)**