

Session 126 - (2025-2026)

H 4216 General Bill, By Bannister, Pope, G.M. Smith, B. Newton, Hiott, Murphy, Moss, Crawford, Bradley, Hager, M.M. Smith, Bustos, Landing, Lowe, Lawson, B.J. Cox, Jordan, Brittain, Forrest, Neese, Vaughan, Long, Montgomery, Davis, Sessions, C. Mitchell, Gatch, Herbkersman, Schuessler, Caskey, T. Moore, Hewitt, Erickson, Bowers, Gilliam, Teeple, Guest, Bailey, Guffey, Holman, Yow, Ballentine, Martin, Calhoon, Taylor, Hartnett, Robbins, Willis, B.L. Cox, Ligon, Brewer, Gagnon, Hartz, Hixon and Pedalino

Summary: Income tax

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-510, RELATING TO INCOME TAX RATES FOR INDIVIDUALS, ESTATES, AND TRUSTS, SO AS TO REDUCE THE INCOME TAX RATE TO A FLAT 3.99 PERCENT AND TO SET FORTH STANDARDS FOR ADDITIONAL REDUCTIONS; BY AMENDING SECTION 12-6-50, RELATING TO INTERNAL REVENUE CODE SECTIONS SPECIFICALLY NOT ADOPTED BY THE STATE, SO AS TO NOT ADOPT THE FEDERAL STANDARD DEDUCTION AND ITEMIZED DEDUCTION; BY AMENDING SECTION 12-6-1140, RELATING TO INCOME TAX DEDUCTIONS, SO AS TO ALLOW FOR A SOUTH CAROLINA INCOME ADJUSTED DEDUCTION (SCIAD); BY AMENDING SECTION 12-6-4910, RELATING TO PERSONS REQUIRED TO FILE A TAX RETURN, SO AS TO MAKE A CONFORMING CHANGE TO THE CALCULATION; AND BY AMENDING SECTION 12-6-1720, RELATING TO ADJUSTMENTS TO THE TAXABLE INCOME OF NONRESIDENT INDIVIDUALS, SO AS TO MAKE A CONFORMING CHANGE.

03/25/25	House	Introduced and read first time (House Journal-page 32)
03/25/25	House	Referred to Committee on Ways and Means (House Journal-page 32)
03/27/25	House	Member(s) request name added as sponsor: Duncan
03/27/25		Scrivener's error corrected
04/01/25	House	Member(s) request name removed as sponsor: Gibson, McCravy, Duncan
04/02/25	House	Member(s) request name removed as sponsor: Oremus, Rankin, Haddon
04/02/25		Scrivener's error corrected
04/03/25	House	Member(s) request name removed as sponsor: Chapman, Sanders, Hardee
04/22/25	House	Member(s) request name removed as sponsor: Wickensimer
04/30/25	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 3)
05/01/25	House	Requests for debate-Rep(s). B Newton, Edgerton, Guffey, Hiott, Hewitt, Magnuson, Beach, Pope, Martin, Ballentine, White, Kilmartin, Frank, Taylor, Harris, Kirby, Rivers, Anderson, Gilliard, Bamberg, Spann-Wilder, Garvin, Dilliard, Weeks, Jones (House Journal-page 21)
05/06/25		Scrivener's error corrected
05/06/25	House	Amended (House Journal-page 211)
05/06/25	House	Read second time (House Journal-page 211)
05/06/25	House	Roll call Yeas-68 Nays-46 (House Journal-page 211)
05/07/25		Scrivener's error corrected
05/07/25	House	Read third time and sent to Senate (House Journal-page 48)
05/07/25	House	Roll call Yeas-64 Nays-47 (House Journal-page 49)
05/07/25	Senate	Introduced and read first time (Senate Journal-page 8)
05/07/25	Senate	Referred to Committee on Finance (Senate Journal-page 8)
01/21/26	Senate	Committee report: Favorable Finance (Senate Journal-page 18)