

## Session 126 - (2025-2026)

**H\*4216 (Rat #0117, Act #0110 of 2026) 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

AN ACT 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 TOP MARGINAL INCOME TAX RATE TO 5.21 PERCENT, TO CREATE ANOTHER INCOME TAX BRACKET TO WHICH A 1.99 PERCENT RATE APPLIES, 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; BY AMENDING SECTION 12-6-1720, RELATING TO ADJUSTMENTS TO THE TAXABLE INCOME OF NONRESIDENT INDIVIDUALS, SO AS TO MAKE A CONFORMING CHANGE; AND BY AMENDING SECTION 12-6-3632, RELATING TO THE EARNED INCOME TAX CREDIT, SO AS TO ESTABLISH A MAXIMUM CREDIT AMOUNT. - RATIFIED TITLE

**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)**  
**02/18/26 Senate Debate interrupted (Senate Journal-page 18)**  
**02/24/26 Senate Amended (Senate Journal-page 26)**  
**02/24/26 Senate Read second time (Senate Journal-page 26)**  
**02/24/26 Senate Roll call Ayes-39 Nays-5 (Senate Journal-page 26)**  
**02/25/26 Senate Read third time and returned to House with amendments (Senate Journal-page 17)**  
**03/10/26 House Concurred in Senate amendment and enrolled**  
**03/10/26 House Roll call Yeas-71 Nays-49**  
**03/25/26 Ratified R 117**  
**03/30/26 Signed By Governor**  
**04/02/26 Effective date 03/30/26**  
**04/02/26 Act No. 110**