

## Session 115 - (2003-2004)

**H\*4527 (Rat #0420, Act #0278 of 2004) General Bill, By M.A. Pitts, Bailey and Koon**

**Summary:** State income tax deduction provided for a reserve police officer; provisions

AN ACT TO AMEND SECTION 12-6-1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM SOUTH CAROLINA TAXABLE INCOME OF INDIVIDUALS, SO AS TO EXTEND THE DEDUCTION ALLOWED AN ELIGIBLE VOLUNTEER FIREMAN, VOLUNTEER RESERVE SQUAD MEMBER, AND VOLUNTEER MEMBER OF A HAZARDOUS MATERIALS (HAZMAT) RESPONSE TEAM TO A RESERVE POLICE OFFICER AND A DEPARTMENT OF NATURAL RESOURCES DEPUTY ENFORCEMENT OFFICER, TO DELETE OBSOLETE LANGUAGE, CLARIFY THAT ONLY ONE DEDUCTION IS ALLOWED, AND PROVIDE DEDUCTION ELIGIBILITY REQUIREMENTS FOR A RESERVE POLICE OFFICER AND DEPARTMENT OF NATURAL RESOURCES DEPUTY ENFORCEMENT OFFICER, AND TO AMEND TITLE 32 BY ADDING CHAPTER 13 SO AS TO PROVIDE FOR THE TIMING OF A REIMBURSEMENT PAYMENT FOR FEDERAL MANUFACTURERS EXCISE TAX IN CONTRACTS REQUIRING SUCH REIMBURSEMENT. -

ratified title

01/14/04	House	Introduced and read first time HJ-6
01/14/04	House	Referred to Committee on Ways and Means HJ-6
04/01/04	House	Committee report: Favorable with amendment Ways and Means HJ-8
04/14/04	House	Amended HJ-39
04/14/04	House	Read second time HJ-40
04/15/04	House	Read third time and sent to Senate HJ-15
04/20/04	Senate	Introduced and read first time SJ-9
04/20/04	Senate	Referred to Committee on Finance SJ-9
05/26/04	Senate	Committee report: Favorable with amendment Finance SJ-15
05/27/04	Senate	Amended SJ-278
05/27/04	Senate	Read second time SJ-278
05/27/04	Senate	Ordered to third reading with notice of amendments SJ-278
06/01/04	Senate	Amended SJ-51
06/01/04	Senate	Read third time and returned to House with amendments SJ-51
06/02/04	House	Concurred in Senate amendment and enrolled HJ-37
06/03/04		Ratified R 420
07/16/04		Signed By Governor
07/26/04		Copies available
07/26/04		Effective date See Act for Effective Date
07/28/04		Act No. 278