

## Session 126 - (2025-2026)

**S 0047 General Bill, By Davis, Sutton, Devine and Graham**

***Similar (H 4015)***

**Summary:** Childcare

A BILL TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-3440, RELATING TO THE TAX CREDIT FOR EMPLOYEE CHILDCARE PROGRAMS, SO AS TO INCREASE THE MAXIMUM CREDIT AND TO ALLOW THE CREDIT TO BE APPLIED AGAINST OTHER TAXES; AND BY ADDING SECTION 12-6-3595 SO AS TO ALLOW A TAX CREDIT FOR INDIVIDUAL TAXPAYERS THAT ARE EMPLOYED FULL-TIME AS A CHILDCARE DIRECTOR OR CHILDCARE STAFF PERSON.

**12/11/24 Senate Prefiled**

**12/11/24 Senate Referred to Committee on Finance**

**01/14/25 Senate Introduced and read first time (Senate Journal-page 47)**

**01/14/25 Senate Referred to Committee on Finance (Senate Journal-page 47)**