

## Session 123 - (2019-2020)

**S 1152 General Bill, By Leatherman, Setzler and Alexander**

***Similar (H 3985, H 5365)***

**Summary:** IRS Code

A BILL TO AMEND SECTION 12-6-40, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE APPLICATION OF THE INTERNAL REVENUE CODE TO STATE INCOME TAX LAWS, SO AS TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE TO THE YEAR 2019 AND TO PROVIDE THAT IF THE INTERNAL REVENUE CODE SECTIONS ADOPTED BY THIS STATE ARE EXTENDED, THEN THESE SECTIONS ALSO ARE EXTENDED FOR SOUTH CAROLINA INCOME TAX PURPOSES.

**03/10/20 Senate Introduced and read first time (Senate Journal-page 5)**

**03/10/20 Senate Referred to Committee on Finance (Senate Journal-page 5)**