

## Session 118 - (2009-2010)

### **S 0150 General Bill, By Campsen, Rose, Davis and Bright**

**Summary:** Small Business Tax Credit Reform Act

A BILL TO AMEND THE 1976 CODE TO ENACT THE "SMALL BUSINESS TAX CREDIT REFORM ACT" BY AMENDING SECTION 12-6-3367, RELATING TO A MORATORIUM ON CORPORATE INCOME AND INSURANCE PREMIUM TAXES FOR CERTAIN COMPANIES INVESTING AND CREATING JOBS IN THE STATE, TO PROVIDE THAT A SOLE PROPRIETORSHIP, PARTNERSHIP, LIMITED LIABILITY COMPANY, LIMITED LIABILITY PARTNERSHIP, OR AN ASSOCIATION TAXABLE AS A BUSINESS ENTITY MAY ALSO CLAIM THE TAX CREDIT.

**12/10/08 Senate Prefiled**

**12/10/08 Senate Referred to Committee on Finance**

**01/13/09 Senate Introduced and read first time SJ-143**

**01/13/09 Senate Referred to Committee on Finance SJ-143**