

## Session 114 - (2001-2002)

**H 3007 General Bill, By Campsen, Harrison, Davenport, Altman, Stille, Clyburn, D. Owens, Robinson and Cobb-Hunter  
Similar (S 0719)**

**Summary:** Income tax credit for taxpayer of dependent on tuition, certain educational equipment and books; Taxation,  
Colleges

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-3505 SO AS TO ALLOW A TAX CREDIT AGAINST THE SOUTH CAROLINA INCOME TAX LIABILITY OF A RESIDENT INDIVIDUAL FOR TUITION PAID BY THE TAXPAYER OR PURCHASES OF COMPUTER HARDWARE, EDUCATIONAL SOFTWARE, AND BOOKS MADE BY THE TAXPAYER ON BEHALF OF A DEPENDENT CLAIMED BY THE TAXPAYER ON THE TAXPAYER'S FEDERAL INCOME TAX RETURN; TO LIMIT THE CREDIT TO ONE THOUSAND DOLLARS FOR EACH DEPENDENT; TO PROVIDE THAT TUITION FOR WHICH THE CREDIT MAY BE CLAIMED AND THE AGE LIMIT ON THE STUDENT FOR WHICH THE COMPUTER HARDWARE, SOFTWARE, OR BOOK PURCHASES ARE MADE; TO ALLOW A FIVE-YEAR CARRYFORWARD FOR UNUSED CREDIT; AND TO AUTHORIZE THE DEPARTMENT OF REVENUE TO REQUIRE APPROPRIATE DOCUMENTATION.

**12/06/00 House Prefiled**

**12/06/00 House Referred to Committee on Ways and Means**

**01/09/01 House Introduced and read first time HJ-16**

**01/09/01 House Referred to Committee on Ways and Means HJ-16**