## South Carolina Legislature

May 19, 2024, 01:40:17 am

## Session 108 - (1989-1990)

H 3473 General Bill, By C.Y. Waites, M.O. Alexander, Alexander, Bailey, J.J. Bailey, R.A. Barber, Barfield, L.E. Bennett, J. Brown, R.B. Brown, P.M. Burch, C.D. Chamblee, M.J. Cooper, J. Faber, E.M. Fant, T.L. Farr, S.R. Foster, Glover, B.J. Gordon, J.L. Harris, P.B. Harris, Harvin, B.H. Harwell, Hayes, J.H. Hodges, D.N. Holt, T.E. Huff, W.P. Keesley, H.H. Keyserling, Koon, S.G. Manly, D.E. Martin, F.E. McBride, A.C. McGinnis, D.A. Moss, J.H. Nesbitt, Phillips, J.I. Rogers, T.F. Rogers, I.K. Rudnick, C.L. Sturkie, L.L. Taylor, Washington, L.S. Whipper, J.M. White, J.B. Wilder and Wilkes

A Bill to enact the "South Carolina Partnership for Children Act" including provisions to amend the Code of Laws of South Carolina, 1976, by adding Section 12-7-1247 so as to allow certain income tax credits for expenditures made by a taxpayer to establish and to operate a child care program for the benefit of his employees and for child care payments made by a taxpayer for the benefit of his employees; to amend Section 12-7-1230 relating to the credit for household and dependent care services necessary for gainful employment, so as to increase this credit; to add Section 38-7-65 so as to make the credits authorized by Section 12-7-1247 available to insurers as a credit against insurance premium taxes; to establish the South Carolina Public/Private Child Care Council and provide for its membership, duties, and functions; and to provide that the Health and Human Services Finance Commission shall establish child development services in certain counties and shall expand existing child development services in other counties within the limits of appropriations provided by the General Assembly and in accordance with certain guidelines; and to make the tax credit provisions of Sections 12-7-1247, 12-7-1230, and 38-7-65 retroactive to January 1, 1989.

02/09/89 House Introduced and read first time HJ-7

02/09/89 House Referred to Committee on Education and Public Works HJ-8

01/23/90 House Tabled in committee