

## Session 121 - (2015-2016)

### H 3511 General Bill, By Sandifer and Jefferson

**Summary:** Income tax deductions

A BILL TO AMEND SECTION 12-6-1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS ALLOWED FROM SOUTH CAROLINA TAXABLE INCOME OF INDIVIDUALS FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO ALLOW SUCH A DEDUCTION FOR SPECIFIED HEALTH CARE PROFESSIONALS PROVIDING SUCH SERVICES AT A FREE CLINIC, TO PROVIDE AN HOURLY RATE AT WHICH THE DEDUCTION IS EARNED SUBJECT TO AN OVERALL LIMIT OF ONE THOUSAND DOLLARS FOR EACH HEALTH CARE PROFESSIONAL IN A TAXABLE YEAR AND TO DEFINE "FREE CLINIC".

**02/04/15 House Introduced and read first time (House Journal-page 325)**

**02/04/15 House Referred to Committee on Ways and Means (House Journal-page 13)**