Session 124 - (2021-2022)

S 0400 General Bill, By Garrett, Adams and Rice

Similar (H 3388)

Summary: Taxation, fillings

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-525 SO AS TO ALLOW MARRIED TAXPAYERS THAT FILE A JOINT FEDERAL RETURN TO CALCULATE THEIR AMOUNT OF SOUTH CAROLINA INCOME TAX OWED FOR THE TAX YEAR AS THOUGH EACH TAXPAYER FILED A RETURN AS A SINGLE TAXPAYER IF THE TAXPAYERS' CUMULATIVE TAX OWED WOULD BE LESS THAN THE AMOUNT THEY WOULD OWE HAD THEY FILED A JOINT RETURN.

12/09/20	**Senate**	**Prefiled**
12/09/20	**Senate**	**Referred to Committee on Finance**
01/12/21	**Senate**	**Introduced and read first time (Senate Journal-page 301)**
01/12/21	**Senate**	**Referred to Committee on Finance (Senate Journal-page 301)**