

## Session 113 - (1999-2000)

### S 0401 General Bill, By Gregory

**Summary:** Income tax deductions, volunteer firefighters, rescue squad members; Fire, Medical, Emergency services, Taxation

A BILL TO AMEND SECTION 12-6-1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM SOUTH CAROLINA TAXABLE INCOME OF INDIVIDUALS FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO ALLOW A THREE THOUSAND DOLLAR DEDUCTION FOR QUALIFYING VOLUNTEER FIREFIGHTERS AND RESCUE SQUAD MEMBERS, AND TO AMEND THE 1976 CODE BY ADDING SECTION 23-9-190 SO AS TO ESTABLISH A PERFORMANCE-BASED POINT SYSTEM FOR VOLUNTEER FIREFIGHTERS AND RESCUE SQUAD MEMBERS UNDER THE ADMINISTRATION OF THE STATE FIRE MARSHAL USED TO DETERMINE ELIGIBILITY FOR THE TAX DEDUCTION ALLOWED BY THIS ACT.

**01/26/99 Senate Introduced and read first time SJ-6**

**01/26/99 Senate Referred to Committee on Finance SJ-6**