

## Session 125 - (2023-2024)

### H\*4017 (Rat #0056, Act #0046 of 2023) General Bill, By Ballentine

**Summary:** Internal Revenue Code conformity

AN ACT TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-40, RELATING TO APPLICATION OF THE FEDERAL INTERNAL REVENUE CODE TO STATE TAX LAWS, SO AS TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE TO THE YEAR 2022 AND TO PROVIDE THAT IF THE INTERNAL REVENUE CODE SECTIONS ADOPTED BY THIS STATE ARE EXTENDED, THEN THESE SECTIONS ALSO ARE EXTENDED FOR SOUTH CAROLINA INCOME TAX PURPOSES. - RATIFIED TITLE

02/23/23	House	Introduced and read first time (House Journal-page 12)
02/23/23	House	Referred to Committee on Ways and Means (House Journal-page 12)
03/30/23	House	Committee report: Favorable Ways and Means (House Journal-page 11)
04/05/23	House	Read second time (House Journal-page 131)
04/05/23	House	Roll call Yeas-113 Nays-0 (House Journal-page 131)
04/06/23	House	Read third time and sent to Senate (House Journal-page 27)
04/06/23	Senate	Introduced and read first time (Senate Journal-page 40)
04/06/23	Senate	Referred to Committee on Finance (Senate Journal-page 40)
04/27/23	Senate	Committee report: Favorable Finance (Senate Journal-page 8)
05/04/23	Senate	Read second time (Senate Journal-page 27)
05/04/23	Senate	Roll call Ayes-39 Nays-0 (Senate Journal-page 27)
05/09/23	Senate	Read third time and enrolled (Senate Journal-page 44)
05/11/23		Ratified R 56
05/16/23		Signed By Governor
05/26/23		Effective date 05/16/23
05/26/23		Act No. 46