

## Session 125 - (2023-2024)

**H\*4594 (Rat #0215, Act #0175 of 2024) General Bill, By Ballentine, Pope, Clyburn, West, Elliott and T. Moore**  
**Similar (H 4017, H 4595)**

**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 FEDERAL INTERNAL REVENUE CODE TO STATE TAX LAWS, SO AS TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE TO THE YEAR 2023 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

11/16/23	House	Prefiled
11/16/23	House	Referred to Committee on Ways and Means
01/09/24	House	Introduced and read first time (House Journal-page 93)
01/09/24	House	Referred to Committee on Ways and Means (House Journal-page 93)
01/09/24	House	Member(s) request name added as sponsor: West
02/08/24	House	Member(s) request name added as sponsor: Elliott, T.Moore
03/21/24	House	Committee report: Favorable Ways and Means (House Journal-page 4)
03/26/24	House	Read second time (House Journal-page 51)
03/26/24	House	Roll call Yeas-115 Nays-0 (House Journal-page 51)
03/27/24	House	Read third time and sent to Senate (House Journal-page 17)
03/27/24	Senate	Introduced and read first time (Senate Journal-page 6)
03/27/24	Senate	Referred to Committee on Finance (Senate Journal-page 6)
04/18/24	Senate	Committee report: Favorable Finance (Senate Journal-page 8)
05/01/24	Senate	Read second time (Senate Journal-page 24)
05/01/24	Senate	Roll call Ayes-46 Nays-0 (Senate Journal-page 24)
05/07/24	Senate	Read third time and enrolled (Senate Journal-page 36)
05/15/24		Ratified R 215
05/20/24		Signed By Governor
05/29/24		Effective date 05/20/24
05/29/24		Act No. 175