

## Session 115 - (2003-2004)

**H 5009 General Bill, By Limehouse, Battle, Littlejohn, McCraw, Miller, Phillips, Scarborough, W.D. Smith, Snow, Cobb-Hunter and Cotty**

**Summary:** Middle-Class Charitable Contributions Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-3375 ENACTING THE MIDDLE-CLASS CHARITABLE CONTRIBUTION ACT SO AS TO ALLOW A CREDIT AGAINST THE STATE INDIVIDUAL INCOME TAX LIABILITY FOR CHARITABLE CONTRIBUTIONS IN EXCESS OF TWO HUNDRED FIFTY DOLLARS AND FIVE HUNDRED DOLLARS ON A JOINT RETURN MADE BY TAXPAYERS WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR FEDERAL INDIVIDUAL INCOME TAX RETURN, TO LIMIT THE TOTAL CREDIT THAT MAY BE CLAIMED, AND TO DISALLOW THE CREDIT WHEN ANNUAL STATE INDIVIDUAL INCOME TAX REVENUE GROWTH IS LESS THAN TWO PERCENT.

**03/23/04 House Introduced and read first time HJ-85**

**03/23/04 House Referred to Committee on Ways and Means HJ-85**

**04/01/04 House Member(s) request name added as sponsor: Cobb-Hunter**

**04/14/04 House Member(s) request name added as sponsor: Cotty**