South Carolina Legislature

April 17, 2024, 10:35:57 pm

Session 124 - (2021-2022)

S*0901 (Rat #0255, Act #0237 of 2022) General Bill, By Verdin, Cromer, McElveen and Peeler

Summary: Taxation; income, max tax on boats, job development credits

AN ACT TO AMEND SECTION 12-6-3775, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO A SOLAR ENERGY INCOME TAX CREDIT, SO AS TO PROVIDE FOR CERTAIN PASS THROUGH PROVISIONS, TO REPEAL SECTION 4 B. OF ACT 77 OF 2019 RELATING TO THE REPEAL OF SECTION 12-6-3775; BY ADDING SECTION 12-36-922 SO AS TO PROVIDE FOR CERTAIN ACCOMMODATIONS TAX RETURN REQUIREMENTS; TO AMEND SECTION 12-36-2110, RELATING TO THE MAXIMUM TAX, SO AS TO ADD WATERCRAFT MOTORS; BY ADDING SECTION 12-6-3710 SO AS TO PROVIDE FOR INCOME TAX CREDITS FOR CERTAIN EMPLOYERS; TO AMEND SECTION 12-10-30, RELATING TO ENTERPRISE ZONE ACT DEFINITIONS, SO AS TO DEFINE "RELATED PERSON"; TO AMEND SECTION 12-10-80, RELATING TO JOB DEVELOPMENT CREDITS, SO AS TO ALLOW A QUALIFYING BUSINESS TO DESIGNATE CERTAIN RELATED PERSONS TO DETERMINE WHETHER CERTAIN QUALIFICATIONS ARE MET. - ratified title

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12/06/21	Senate	Introduced and read first time (Senate Journal-page 19)
12/06/21	Senate	Referred to Committee on Finance (Senate Journal-page 19)
02/24/22	Senate	Committee report: Favorable Finance (Senate Journal-page 8)
02/28/22		Scrivener's error corrected
03/02/22	Senate	Read second time (Senate Journal-page 16)
03/02/22	Senate	Roll call Ayes-41 Nays-0 (Senate Journal-page 16)
03/03/22	Senate	Read third time and sent to House (Senate Journal-page 17)
03/08/22	House	Introduced and read first time
03/08/22	House	Referred to Committee on Ways and Means (House Journal-page 5)
04/28/22	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 9)
05/02/22		Scrivener's error corrected
05/04/22	House	Requests for debate-Rep(s). Gilliard, Hill, Murray, Brawley, Howard, Hosey, Clyburn, Rivers,
		Pendarvis, Henegan, Hart, Anderson, May, Dabney, R Williams, Jefferson (House Journal-page
		117)
05/11/22	House	Requests for debate removed-Rep(s). Dabney, Henegan, Hill, Clyburn, Jefferson, Rivers,
		Brawley, Murray, Hart, R Williams, Howard, Pendarvis, May, Gilliard (House Journal-page 40)
05/11/22	House	Amended (House Journal-page 40)
05/11/22	House	Read second time (House Journal-page 40)
05/11/22	House	Roll call Yeas-91 Nays-0 (House Journal-page 45)
05/12/22	House	Read third time and returned to Senate with amendments (House Journal-page 7)
05/12/22	Senate	Non-concurrence in House amendment (Senate Journal-page 59)
05/12/22	House	House insists upon amendment and conference committee appointed Reps. Crawford, Hewitt,
		Weeks (House Journal-page 128)
05/12/22	Senate	Conference committee appointed Verdin, Davis, Williams (Senate Journal-page 60)
06/15/22	House	Conference report received and adopted (House Journal-page 182)
06/15/22	House	Roll call Yeas-98 Nays-11 (House Journal-page 189)
06/15/22	Senate	Conference report received and adopted (Senate Journal-page 106)
06/15/22	Senate	Roll call Ayes-41 Nays-0 (Senate Journal-page 106)
06/15/22	Senate	Ordered enrolled for ratification (Senate Journal-page 114)
06/16/22		Ratified R 255
06/22/22		Signed By Governor
06/28/22		Effective date See Act for Effective Date
06/28/22		Act No. 237