**South Carolina General Assembly**

118th Session, 2009-2010

**H. 3997**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. H.B. Brown and McEachern

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Introduced in the House on April 29, 2009

Currently residing in the House Committee on **Ways and Means**

Summary: Income tax credits

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/29/2009 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2009\04-29-09.docx)‑183

4/29/2009 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2009\04-29-09.docx)‑183

**VERSIONS OF THIS BILL**

[4/29/2009](file:///p:\pprever\2009-10\3997_20090429.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3632 SO AS TO PROVIDE FOR A CREDIT AGAINST THE STATE INCOME TAX FOR DONATIONS OF WASTE OIL FROM THE KITCHENS OF RESTAURANTS AND OTHER COMMERCIAL KITCHENS TO REGISTERED PRODUCERS OF BIODIESEL FUEL.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12‑6‑3632. (A) A restaurant or other commercial establishment that donates waste oil from its kitchen to a resident registered biodiesel fuel producer is allowed a credit against the income tax imposed by this chapter.

(B) The credit is equal to one dollar for each gallon of waste kitchen oil donated to a registered biodiesel fuel producer in this State. The maximum amount of the credit for each taxpayer is five hundred dollars for a taxable year. Unused credits may be carried forward for five years after the qualified donation is made. The credit is nonrefundable.”

SECTION 2. This act takes effect upon approval by the Governor and is effective for taxable years beginning after December 31, 2008.

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