**South Carolina General Assembly**

118th Session, 2009-2010

**H. 4449**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Ballentine

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Introduced in the House on January 28, 2010

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

Summary: Income tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/28/2010 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2010\01-28-10.docx)‑2

1/28/2010 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\01-28-10.docx)‑2

**VERSIONS OF THIS BILL**

[1/28/2010](file:///p:\pprever\2009-10\4449_20100128.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3478 SO AS TO ALLOW A REFUNDABLE STATE INDIVIDUAL INCOME TAX CREDIT FOR UP TO TWO THOUSAND DOLLARS OF EXPENSES INCURRED BY THE TAXPAYER FOR TUTORING AN ELIGIBLE STUDENT AND TO DEFINE “TAXPAYER”, “ELIGIBLE STUDENT”, AND “TUTORING EXPENSES”.

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 12‑6‑3478. (A) There is allowed as a refundable credit against the South Carolina income tax liability of an individual an amount not to exceed two thousand dollars of tutoring expense incurred by the taxpayer in a taxable year for the tutoring of an eligible student.

(B) As used in this section:

(1) ‘Eligible student’ means a student who is a resident of this State, is five years of age or older but not more than twenty‑one years of age, and who is not a high school graduate and who does not hold a GED.

(2) ‘Taxpayer’ means an individual who is a resident of this State who claims or is eligible to claim the eligible student as a dependent on his federal income tax return for the applicable taxable year and whose federal taxable income for the preceding year that does not exceed an amount equal to three hundred percent of the income standard for the free or reduced price lunch program established pursuant to 42 U.S.C. 1751 et. seq., and can include an eligible student who has been emancipated by the order of a court of competent jurisdiction if the tutoring expenses are actually paid by the emancipated eligible student.

(3) ‘Tutoring expenses’ mean the actual costs paid by the taxpayer for expenses incurred for tutoring an eligible student, whether in person or by electronic means, in connection with the eligible student’s school course work or in preparing the eligible student to sit the GED exam. Tutoring expense does not include any expense incurred in connection with nonacademic course work, nor does it include any tuition or fee charged by an educational institution for attending the educational institution in which the eligible student is regularly enrolled.

(C) The Department of Revenue may prescribe the documentation required from a taxpayer for the purposes of claiming the credit allowed by this section.”

SECTION 2. This act takes effect upon approval by the Governor and applies for tutoring expenses incurred after June 30, 2010.

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