**A** **BILL**

TO AMEND SECTION 9‑1‑10, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEFINITIONS FOR PURPOSES OF THE SOUTH CAROLINA RETIREMENT SYSTEM (SCRS), SO AS TO PROVIDE THAT “EMPLOYEE” AS DEFINED FOR PURPOSES OF THE SCRS DOES NOT INCLUDE SPECIFIED ELECTION WORKERS AND ELECTION OFFICIALS; AND TO AMEND SECTION 12‑6‑1140, AS AMENDED, RELATING TO DEDUCTIONS FROM TAXABLE INCOME OF INDIVIDUALS FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO ALLOW A DEDUCTION FOR COMPENSATION FOR POLL WORKERS AND POLL OFFICIALS AT A POLLING PLACE ON THE DAY OF AN ELECTION.

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

SECTION 1. The last paragraph of Section 9‑1‑10(11) of the 1976 Code, as last amended by Act 311 of 2008, is further amended to read:

“‘Employee’ does not include supreme and circuit court judges, any person whose services are remunerated solely by per diem payments, or any person employed by a school, college, or university at which the person is enrolled as a student or otherwise regularly attending classes for academic credit unless the person is employed as a school bus driver and is paid by the same school district in which the person is enrolled in school. In determining student status, the system may consider the guidelines of the Social Security Administration regarding student services and other criteria the system uniformly prescribes. ‘Employee’ does not include a person who serves as an election worker or election official whose only compensation for that service is a separate payment for services rendered at a polling place on the day of an election. Separate compensation received by an election worker or election official is not considered ‘earnable compensation’ for purposes of this chapter.”

SECTION 2. Section 12‑6‑1140 of the 1976 Code, as last amended by Act 353 of 2008, is further amended by adding a new item at the end to read:

“(12) a deduction for amounts paid from public funds to a person for that person’s service as an election worker or election official whose only compensation for that service is a separate payment for services rendered at a polling place on the day of an election.”

SECTION 3. This act takes effect upon approval by the Governor and the amendment to Section 12‑6‑1140 of the 1976 Code contained in this act applies for taxable years beginning after 2008.

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