**A** **BILL**

TO AMEND CHAPTER 6, TITLE 12 OF THE 1976 CODE, RELATING TO THE SOUTH CAROLINA INCOME TAX, BY ADDING SECTION 12‑6‑5062, TO PROVIDE THAT TAXPAYERS MAY MAKE VOLUNTARY CONTRIBUTIONS TO THE GENERAL FUND OF THE STATE, TO PROVIDE THAT INCOME TAX FORMS MUST CONTAIN A DESIGNATION FOR THE CONTRIBUTION, TO PROVIDE THAT THE INSTRUCTIONS ACCOMPANYING THE INCOME TAX FORM MUST CONTAIN AN EXPLANATION OF HOW THE ADDITIONAL PAYMENT WILL BE USED, AND TO REQUIRE THE DEPARTMENT TO REPORT THE AMOUNT COLLECTED PURSUANT TO THIS SECTION.

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

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

“Section 12‑6‑5062. (A) Each taxpayer required to file a state individual income tax return may contribute an amount in excess of the taxes imposed by this chapter to the General Fund of the State by designating the contribution on his return. The contribution may be made by reducing the income tax refund or by remitting additional payment by the amount designated.

(B) All South Carolina individual income tax return forms must contain a designation for the contribution provided for in this section. The instructions accompanying the income tax form must contain an explanation that the additional payment will be used for general government expenditures provided for in the annual appropriations act.

(C) The department shall determine and report at least annually to the General Assembly the total amount of contributions designated to the fund.”

SECTION 2. This act takes effect upon approval by the Governor.

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