**South Carolina General Assembly**

119th Session, 2011-2012

**H. 5142**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Clyburn

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Introduced in the House on April 19, 2012

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

Summary: Income tax deductions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/19/2012 House Introduced and read first time ([House Journal‑page 10](file:///h:\hj%20archive\2012\04-19-12.docx))

4/19/2012 House Referred to Committee on **Ways and Means** ([House Journal‑page 10](file:///h:\hj%20archive\2012\04-19-12.docx))

**VERSIONS OF THIS BILL**

[4/19/2012](file:///p:\pprever\2011-12\5142_20120419.docx)

**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM SOUTH CAROLINA TAXABLE INCOME FOR PURPOSES OF THE STATE INDIVIDUAL INCOME TAX, SO AS TO ALLOW THE DEDUCTION OF RETIREMENT BENEFITS FROM A PUBLIC EMPLOYEE PENSION PLAN EARNED IN A STATE WHICH IMPOSES NO STATE INDIVIDUAL INCOME TAX.

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

SECTION 1. Section 12‑6‑1140 of the 1976 Code, as last amended by Act 353 of 2008, is further amended by adding an appropriately numbered item to read:

“( ) retirement benefits received from a state or local government public employee pension plan of a state which imposed no state individual income tax when the pension was earned and which imposes no state individual income tax in the taxable year for which the deduction is claimed.”

SECTION 2. Upon approval by the Governor, this act is effective for taxable years beginning after 2011.

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