**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 63‑3‑660 SO AS TO PROVIDE THAT IN ALL DIVORCE, SEPARATE MAINTENANCE, CUSTODY, VISITATION, AND PATERNITY ACTIONS THE FAMILY COURT IN ITS ORDER SHALL DESIGNATE THE PARENT ENTITLED TO CLAIM THE DEPENDENT CHILD OR CHILDREN FOR INCOME TAX PURPOSES.

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

SECTION 1. Article 5, Chapter 3, Title 63 of the 1976 Code is amended to read:

“Section 63‑3‑660. In all divorce, separate maintenance, custody, visitation, and paternity actions in which the parties have a child or children in common, the family court shall, consistent with applicable provisions of the Internal Revenue Code of 1986, as defined in Section 12‑6‑40(A), designate in its order the parent entitled to claim the dependent child or children for income tax purposes and shall order the appropriate parent to execute the federal forms necessary for the implementation of the order.”

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

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