**A** **BILL**

TO AMEND CHAPTER 2, TITLE 12 OF THE 1976 CODE, RELATING TO TAXATION, BY ADDING SECTION 12-2-110, TO PROVIDE THAT PRIVATE CHILDCARE FACILITIES, PRIVATE SCHOOLS, AND HOME SCHOOLS BE TAXED IN THE SAME MANNER AS A PUBLIC FACILITY PROVIDING LIKE SERVICES.

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

SECTION 1. Chapter 2, Title 12 of the 1976 Code is amended by adding:

“Section 12-2-110. (A) Private childcare facilities as defined in Section 63-13-20, private schools as defined in Section 59-1-110, and home schools as provided for in Section 59-65-40 et seq. shall be taxed in the same manner as a public facility providing like services.

(B) To qualify for this tax exemption, a person must be in the trade or business of providing childcare, private schooling, or home schooling for children.

(C) If the use of part of a residence as a childcare facility or home school is regular, but not exclusive, a person must determine the percentage of time that part of the residence is used for these services and submit a prescribed form to the Department of Revenue.”

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

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