**South Carolina General Assembly**

121st Session, 2015-2016

**H. 3261**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Stavrinakis, Douglas and M.S. McLeod

Document Path: l:\council\bills\bbm\9121dg15.docx

Introduced in the House on January 13, 2015

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

Summary: Income tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/18/2014 House Prefiled

12/18/2014 House Referred to Committee on **Ways and Means**

1/13/2015 House Introduced and read first time ([House Journal‑page 175](file:///h:\HJ%20Archive\2015\01-13-15.docx))

1/13/2015 House Referred to Committee on **Ways and Means** ([House Journal‑page 175](file:///h:\HJ%20Archive\2015\01-13-15.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3261&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/18/2014](file:///p:\pprever\2015-16\3261_20141218.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3760 SO AS TO ALLOW A REFUNDABLE TAX CREDIT FOR COSTS AND EXPENSES INCURRED BY A TAXPAYER RELATED TO PURCHASING AND MAINTAINING IDENTITY FRAUD AND THEFT PROTECTION SERVICES.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12‑6‑3760. There is allowed as a refundable tax credit against the income tax liability of a taxpayer imposed by this chapter an amount equal to the costs incurred by the taxpayer related to purchasing and maintaining identity fraud and theft protection services, including, but not limited to, credit monitoring and alerts, identity theft insurance, and identity theft resolution services that are designed to detect, protect, and resolve potential identity theft and related matters.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to tax years beginning after 2014.

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