**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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