**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM THE SOUTH CAROLINA INDIVIDUAL INCOME TAX, SO AS TO ALLOW A DEDUCTION FOR ALL INCOME ATTRIBUTABLE TO CERTAIN EMPLOYMENT IN A TIER IV COUNTY, TO ALLOW THE DEDUCTION IN THE FIRST FIVE YEARS THE TAXPAYER IS LICENSED TO PERFORM THE QUALIFYING EMPLOYMENT, AND TO REQUIRE THE TAXPAYER TO RESIDE IN A TIER IV COUNTY.

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 134 of 2014, is further amended by adding an appropriately numbered item to read:

“( ) all income attributable to the taxpayer’s qualifying employment in a qualifying county. The deduction allowed by this item only may be claimed against the taxpayer’s attributable income from the qualifying employment in the first five years the taxpayer is licensed to perform the qualifying employment. To claim the deduction allowed by this item, the taxpayer also must reside in a qualifying county. For purposes of this item, qualifying employment means employment located in a qualifying county: (a) as a teacher in a K‑12 school; (b) in a profession licensed by the Department of Labor, Licensing and Regulation; and (c) as an attorney in a circuit solicitor’s office or in a neighborhood legal assistance program. For purposes of this item, a qualifying county is a county designated as a Tier IV county, pursuant to Section 12‑6‑3360, in the previous tax year; however, once a taxpayer is allowed the deduction pursuant to this item, the taxpayer may continue to claim the deduction regardless of a county’s designation, so long as the county of employment and county of residency remains the same as the year the taxpayer was initially allowed the deduction.”

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2015.

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