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CONFERENCE COMMITTEE REPORT ADOPTED -- NOT PRINTED

June 15, 2016

**H. 4765**

Introduced by Reps. G.R. Smith, Parks, D.C. Moss, Cobb‑Hunter, Jefferson, Duckworth, Daning, Kirby, R.L. Brown, Burns, Douglas, Brannon, Anthony, Mitchell, Ridgeway, Robinson‑Simpson, Clyburn, Ryhal, Johnson, Yow, G.A. Brown, Riley, Taylor, Limehouse, Williams, Simrill, Bedingfield, Chumley, Dillard, Herbkersman, Hicks, Hill, Loftis, Long, V.S. Moss, Pope, Rivers, Thayer, Wells, Crosby and King

S. Printed 5/24/16--S.

Read the first time April 28, 2016.

**A** **BILL**

TO AMEND SECTION 12‑6‑5060, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO VOLUNTARY CONTRIBUTIONS MADE BY AN INDIVIDUAL BY MEANS OF THE INCOME TAX RETURN CHECK OFF, SO AS TO ADD HABITAT FOR HUMANITY.

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

SECTION 1. Section 12‑6‑5060(A) of the 1976 Code is amended to read:

“(A) Each taxpayer required to file a state individual income tax return may contribute to the War Between the States Heritage Trust Fund established pursuant to Section 51‑18‑115, the Nongame Wildlife and Natural Areas Program Fund established pursuant to Section 50‑1‑280, the Children’s Trust Fund of South Carolina established pursuant to Section 63‑11‑910, the Eldercare Trust Fund of South Carolina established pursuant to Section 43‑21‑160, or the First Steps to School Readiness Fund established pursuant to Section 63‑11‑1750, the South Carolina Military Family Relief Fund established pursuant to Article 3, Chapter 11, Title 25, the Donate Life South Carolina established pursuant to Section 44‑43‑1310, the Veterans’ Trust Fund of South Carolina established pursuant to Chapter 21, ~~of~~ Title 25, the South Carolina Litter Control Enforcement Program (SCLCEP) and used by the Governor’s Task Force on Litter only for the SCLCEP Program, the South Carolina Law Enforcement Assistance Program (SCLEAP) and used as provided in Section 23‑3‑65, the South Carolina Department of Parks, Recreation and Tourism for use in the South Carolina State Park Service in the manner the General Assembly provides, the South Carolina Forestry Commission for use in the state forest system, the South Carolina Department of Natural Resources for use in its programs and operations, K‑12 public education for use in the manner the General Assembly provides by law, South Carolina Conservation Bank Trust Fund established pursuant to Section 48‑59‑60, ~~or~~ the Financial Literacy Trust Fund ~~as~~ established pursuant to Section 59‑29‑510, or the South Carolina Association of Habitat for Humanity Affiliates, by designating the contribution on the return. The contribution may be made by reducing the income tax refund or by remitting additional payment by the amount designated.”

SECTION 2. A. Section 12‑6‑3750(A) of the 1976 Code is amended to read:

“(A) ~~Beginning with the year 2008,~~ There ~~shall be~~ is allowed a nonrefundable credit against taxes imposed by this chapter for a meat packer, butcher, or processing plant licensed or permitted by this State or the United States Department of Agriculture that, during the tax year for which the credit is claimed, had a valid contract with any nonprofit organization to process deer for donation to any charitable organization engaged in distributing food to the needy. No portion of the donated deer ~~shall~~ may be used by a commercial enterprise. The amount of the credit ~~shall be fifty~~ is seventy‑five dollars for each carcass processed and donated. The credit must be claimed in the year earned and may not be carried to any other taxable year.”

B. This section applies to income tax years beginning after 2015.

SECTION 3. This act takes effect upon approval by the Governor.

/s/Sen. Ronnie W. Cromer /s/Rep. Garry R. Smith

/s/Sen. Shane R. Martin /s/Rep. Chip Huggins

/s/Sen. Floyd Nicholson /s/Rep. Russell L. Ott

On Part of the Senate. On Part of the House.

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