**A** **BILL**

TO AMEND SECTION 12‑6‑3360, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE JOB TAX CREDIT, SO AS TO ADD AN ESTABLISHMENT ENGAGED IN AN ACTIVITY OR ACTIVITIES LISTED UNDER SECTOR 4881, SUBSECTOR 488190 TO THE DEFINITION OF A “QUALIFYING SERVICE‑RELATED FACILITY”.

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

SECTION 1. Section 12‑6‑3360(M)(13)(a) of the 1976 Code is amended to read:

“(a) an establishment engaged in an activity or activities listed under the North American Industry Classification System Manual (NAICS) Section 62, subsectors 621, 622, and 623, or Sector 4881, subsector 488190; or”

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

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