**South Carolina General Assembly**

122nd Session, 2017-2018

**H. 4524**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. McKnight and Henderson‑Myers

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Introduced in the House on January 9, 2018

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

Summary: Tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/13/2017 House Prefiled

12/13/2017 House Referred to Committee on **Ways and Means**

1/9/2018 House Introduced and read first time ([House Journal‑page 142](file:///h:\hj\20180109.docx))

1/9/2018 House Referred to Committee on **Ways and Means** ([House Journal‑page 142](file:///h:\hj\20180109.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4524&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/13/2017](file:///p:\pprever\2017-18\4524_20171213.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3795 SO AS TO ALLOW A TAXPAYER A TAX CREDIT FOR THE INSTALLATION OF A DIAPER CHANGING STATION AT A BUSINESS LOCATION.

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 12‑6‑3795. A resident taxpayer that installs a diaper changing station in the restroom at its business location is allowed a tax credit equal to five hundred dollars, not to exceed the related costs incurred by the taxpayer. If the business location has separate restrooms for men and women, then a diaper changing station must be installed in both restrooms to qualify for the credit allowed by this section.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to diaper changing stations installed after 2016.

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