**A** **BILL**

TO AMEND SECTION 12-6-1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM INDIVIDUAL TAXABLE INCOME, SO AS TO PROVIDE AN INCOME TAX DEDUCTION FOR PRIVATE SCHOOL TUITION PAID BY THE LEGAL GUARDIAN OF A CHILD LIVING IN A SCHOOL DISTRICT THAT IS DESIGNATED AS “BELOW AVERAGE” OR “SCHOOL/DISTRICT AT-RISK”.

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 165 of 2016, is further amended by adding an appropriately numbered item at the end to read:

“( ) private school tuition paid by the legal guardian of a child living in a school district that is designated as ‘below average’ or ‘school/district at-risk’ under the Education Accountability Act. If a taxpayer claims an income tax credit pursuant to a contribution to the Educational Credit for Exceptional Needs Children Fund, then the taxpayer may only claim a deduction equal to the difference of the cost of tuition and the amount of the credit.”

SECTION 2. This act takes effect upon approval by the Governor and applies for income tax years beginning after 2016.

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