**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 59‑1‑456 SO AS TO PROVIDE THAT AN EMPLOYEE MAY BE GRANTED BY HIS EMPLOYER A SPECIFIED AMOUNT OF ADDITIONAL PAID LEAVE EACH YEAR FOR THE PURPOSE OF ATTENDING CERTAIN ELEMENTARY AND SECONDARY SCHOOL CONFERENCES OR ACTIVITIES DURING THE EMPLOYEE’S WORK HOURS OR TO ENGAGE IN CERTAIN VOLUNTEER TEACHING ACTIVITIES IN THE SCHOOLS, TO PROVIDE THAT THE EMPLOYERS OF THESE EMPLOYEES ARE ENTITLED TO A SPECIFIED STATE INCOME TAX DEDUCTION FOR THESE ACTIVITIES, AND TO PROVIDE THE PROCEDURES NECESSARY TO IMPLEMENT THE PROVISIONS OF THIS SECTION.

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

SECTION 1. Article 5, Chapter 1, Title 59 of the 1976 Code is amended by adding:

“Section 59‑1‑456. (A) An employee who is a parent or legal guardian of a child enrolled in grades K‑12 in a public, private, or church school of this State for purposes of the income tax deduction authorized by this section may receive not more than eight hours of additional paid leave each calendar year during the employee’s work hours for the purpose of attending school conferences, activities, or meetings regarding the employee’s child or other students at the school. The provisions of this section authorize additional paid leave for parental visitation or activities suggested pursuant to Section 59‑1‑454, but do not authorize additional paid leave to an employee to attend interscholastic activities, including athletic events, for which the child must meet the requirements of Section 59‑39‑160 in order to participate. For purposes of this section, a parent is defined as a custodial parent or a noncustodial parent if the applicable court decree grants to or imposes on the noncustodial parent the right or obligation to supervise the child’s school performance and activities.

(B) An employee who has expertise in a particular profession or subject may volunteer or be requested to discuss or teach this profession or subject in any public, private, or church school which offers grades K‑12. Upon request of the school officials concerned or upon acceptance of his offer by the appropriate school officials, the employee, for purposes of the income tax deduction, may receive not more than twelve hours of additional paid leave each year during the employee’s work hours for the purpose of discussing or teaching this profession or subject in that school.

(C)(1) An employer may grant an employee the additional paid leave required by subsection (A) and the exact times and dates of the leave must be scheduled at the convenience of the employer.

(2) An employer also may grant the paid leave provided by subsection (B), and the employee must secure the permission of his employer before he may undertake these activities on employer time.

(3) The paid leave provided by subsections (A) and (B) must be in addition to any other leave time to which the employee is entitled either as granted by his employer or as required by law for the employer to receive the income tax deduction authorized by this section.

(4) An employee in a calendar year is limited to a total of twelve hours paid leave under both subsections (A) and (B). This additional paid leave may be in any combination of the leave authorized by subsections (A) and (B) provided that in no event is more than eight hours paid leave under subsection (A) authorized.

(D) Employers of employees who are granted the additional paid leave under subsections (A) and (B) are entitled to an individual or corporate income tax deduction in any calendar year equal to ten dollars per employee per hour of paid leave taken for that year for this purpose. Tax deductions not used in any year may be carried forward for the next five succeeding years.

(E) For purposes of documenting the additional paid leave of an employee in order to claim the tax deductions authorized by this section, the school concerned shall issue a certificate to the employee which shall include, but is not limited to, the date and time of the activity, the type of activity involved, the hours the employee attended, the name and address of the employee and employer, and a statement that to the best of its information and belief, the activity qualifies for the tax deductions authorized by this section. These certificates so issued must be returned to and maintained by the employer in order to be eligible to claim the tax deductions authorized by this section.

(F) The State Department of Education and the Department of Revenue shall promulgate regulations necessary to implement the provisions of this section.”

SECTION 2. This act takes effect upon approval by the Governor.

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