**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.

‑‑‑‑XX‑‑‑‑