**A** **BILL**

TO AMEND SECTION 12‑6‑3385, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE INCOME TAX CREDIT FOR TUITION, SO AS TO MODIFY THE DEFINITION OF “STUDENT” TO ACCOUNT FOR GENERAL EDUCATION DIPLOMA RECIPIENTS AND TO DELETE EXCLUSIONS RESULTING FROM ALCOHOL AND DRUG OFFENSES.

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

SECTION 1. Section 12‑6‑3385(B)(3) of the 1976 Code is amended to read:

“(3) ‘Student’ means an individual enrolled in an institution of higher learning:

(a) eligible for in‑state tuition and fees as determined pursuant to Chapter 112 of Title 59 and applicable regulations;

(b) who at the end of the taxable year for which the credit is claimed has completed at least thirty credit hours each year, or its equivalent, as determined by the Commission on Higher Education, and who is admitted, enrolled, and classified as a degree seeking undergraduate or enrolled in a certificate or diploma program of at least one year;

(c) who, within twelve months before enrolling:

(i) graduated from a high school in this State;

(ii) successfully completed a high school home school program in this State in the manner required by law; ~~or~~

(iii) graduated from a preparatory high school outside this State while a dependent of a parent or guardian who is a legal resident of this State and has custody of the dependent; or

(iv) earned a general education diploma (GED) in this State;

(d) not in default on a Federal Title IV or State of South Carolina educational loan, nor who owes a refund on a Federal Title IV or a State of South Carolina student financial aid program;

(e) who has not been adjudicated delinquent or been convicted or pled guilty or nolo contendere to any felonies ~~or any alcohol or drug related offenses~~ under the laws of this State, any other state or comparable jurisdiction, or the United States~~; except that a student who has been adjudicated delinquent or has been convicted or pled guilty or nolo contendere to an alcohol or drug related misdemeanor offense is ineligible only for the taxable year in which the adjudication, conviction, or plea occurred~~;

(f) who is in good standing at the institution attended;

(g) who is not a Palmetto Fellowship recipient;

(h) who is not a LIFE Scholarship recipient.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to tax years beginning after 2018.

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