**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3690 SO AS TO ALLOW AN INCOME TAX CREDIT TO A TAXPAYER THAT OPERATES A SCHOOL TO WORK PROGRAM WHICH LINKS STUDENTS AND SCHOOLS WITH THE WORKPLACE, TO PROVIDE REQUIREMENTS FOR THE PROGRAM, AND TO SPECIFY THE AMOUNT OF THE CREDIT.

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 12‑6‑3690. There is allowed an income tax credit to a taxpayer who operates a school to work program which links students and schools with the workplace. In order to qualify for the credit, the school to work program operated by the taxpayer must comply with the programs set forth in the School to Work Opportunities Act of 1994, Public Law 103‑239, 20 U.S.C. 6 101‑ 6235. The credit is available after the student has been in the program for one year. The credit is equal to one‑half of the amount the taxpayer could claim pursuant to Section 12‑6‑3360(C)(1) if each participating student was considered to be a qualifying new full‑time employee.”

SECTION 2. This act takes effect for tax years beginning after 2018.

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