**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 REQUIRE A MEMBER OF THE STATE GUARD TO COMPLETE A MINIMUM OF ONE HUNDRED NINETY‑TWO HOURS OF TRAINING OR DRILL EACH YEAR IN ORDER TO QUALIFY FOR THE DEDUCTION.

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

SECTION 1. Section 12‑6‑1140(10)(c)(iv) of the 1976 Code is amended to read:

“(iv) In the case of a member of the State Guard and in lieu of minimum points determining eligibility, this deduction is allowed only if the State Guard member completes a minimum of ~~sixteen~~ one hundred ninety‑two hours of training or drill ~~each month, equating to one hundred ninety‑two hours~~ a year, and the member’s commanding officer certifies in writing to the member that the member met these requirements.”

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

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