**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 58‑23‑1675 SO AS TO REQUIRE THE DEPARTMENT OF MOTOR VEHICLES TO ISSUE DUPLICATE FRONT AND REAR LICENSE PLATES TO THE REGISTERED OWNER OF A MOTOR VEHICLE WHO IS EMPLOYED AS A TRANSPORTATION NETWORK COMPANY (TNC) DRIVER AND WHO, IN THE COURSE OF HIS EMPLOYMENT, OPERATES HIS VEHICLE IN A MUNICIPALITY OR MUNICIPALITIES THAT BY ORDINANCE REQUIRE TNC VEHICLES TO DISPLAY DUPLICATE FRONT AND REAR LICENSE PLATES, AND TO PROVIDE THAT THE FEE PAID TO THE DEPARTMENT OF MOTOR VEHICLES TO ACQUIRE DUPLICATE FRONT AND REAR LICENSE PLATES MAY BE DEDUCTED FROM THE REGISTERED OWNER’S STATE INCOME TAX RETURN FOR THE YEAR IN WHICH THE FEE WAS PAID.

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

SECTION 1. Article 16, Chapter 23, Title 58 of the 1976 Code is amended by adding:

“Section 58‑23‑1675. (A) Notwithstanding another provision of law, the South Carolina Department of Motor Vehicles shall issue duplicate front and rear license plates to the registered owner of a motor vehicle who is employed as a transportation network company (TNC) driver and who, in the course of his employment, operates his vehicle in a municipality or municipalities that by ordinance require TNC vehicles to display duplicate front and rear license plates.

(B) The fee paid to the Department of Motor Vehicles to acquire duplicate front and rear license plates pursuant to subsection (A) may be deducted from the registered owner’s state income tax return for the year in which the fee was paid.”

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

‑‑‑‑XX‑‑‑‑