~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE AMENDMENT ADOPTED

March 4, 2020

**S. 461**

Introduced by Senators Sheheen and Gambrell

S. Printed 3/4/20--S.

Read the first time January 29, 2019.

**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM THE INDIVIDUAL INCOME TAX, SO AS TO INCREASE THE DEDUCTION FOR CERTAIN FIREFIGHTERS, LAW ENFORCEMENT OFFICIALS, AND MEMBERS OF THE STATE GUARD FROM THREE THOUSAND DOLLARS TO SIX THOUSAND DOLLARS.

Amend Title To Conform

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

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

“(b) An individual may receive only one deduction pursuant to this item. The Revenue and Fiscal Affairs Office annually shall estimate a maximum deduction that may be permitted under this section for a taxable year based on an individual income tax revenue loss of three million one hundred thousand dollars attributable to this deduction and shall certify that maximum deduction to the Department of Revenue and for the applicable taxable year, the maximum deduction amount must not exceed the lesser of the certified estimate or ~~three~~ six thousand dollars.”

SECTION 2. Section 12‑6‑1140(10)(a) of the 1976 Code is amended to read:

“(10)(a) A deduction calculated as provided in this item for a volunteer firefighter, rescue squad member, volunteer member of a Hazardous Materials (HAZMAT) Response Team, reserve police officer, Department of Natural Resources deputy enforcement officer, a member of the State Guard, a member of the Joint Service Detachment, or a volunteer state constable appointed pursuant to Section 23‑1‑60 for the purpose of assisting named law enforcement agencies and who has been designated by the State Law Enforcement Division as a state constable not otherwise eligible for this exemption.”

SECTION 3. This act takes effect upon approval by the Governor and first applies to tax years beginning after 2019.

‑‑‑‑XX‑‑‑‑