**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3810 SO AS TO ALLOW A TEACHER WHO PURCHASES SCHOOL SUPPLIES AND MATERIALS TO CLAIM AN INCOME TAX CREDIT UP TO FIVE HUNDRED DOLLARS.

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 12‑6‑3810. A South Carolina classroom teacher, including a classroom teacher at a South Carolina private school, may claim a refundable income tax credit equal to five hundred dollars, or the amount the teacher expends on teacher supplies and materials during the tax year, whichever is less. The department may require whatever proof it considers necessary to implement the credit provided by this section. A teacher receiving a reimbursement for school supplies or materials pursuant to the annual general appropriations act shall reduce the allowable amount of his credit by the amount of the reimbursement if the expenditure was made during the applicable fiscal year.”

SECTION 2. This act takes effect upon approval of the Governor and applies to income tax years beginning after 2019.

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