**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3810 SO AS TO PROVIDE AN INCOME TAX CREDIT TO CERTAIN FRONTLINE HEALTH CARE EMPLOYEES WORKING DURING THE COVID‑19 PANDEMIC.

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) A frontline health care employee working directly with patients diagnosed with COVID‑19 during 2020 or 2021 is allowed an income tax credit equal to five hundred dollars in income tax years 2020 and 2021.

(B) If the credit allowed under this section exceeds the state income tax liability for the taxable year, any unused credit may be carried forward for five succeeding taxable years.

(C) The department may require documentation that it considers necessary to administer the credit.”

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

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