**A** **BILL**

TO AMEND SECTION 12-6-3750(A) OF THE 1976 CODE, RELATING TO A NONREFUNDABLE TAX CREDIT FOR PROCESSING DONATED DEER FOR CHARITABLE DISTRIBUTION, TO INCLUDE WILD HOGS.

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

SECTION 1. Section 12-6-3750(A) of the 1976 Code is amended to read:

“Section 12-6-3750. (A) There is allowed a nonrefundable credit against taxes imposed by this chapter for a meat packer, butcher, or processing plant licensed or permitted by this State or the United States Department of Agriculture that, during the tax year for which the credit is claimed, had a valid contract with any nonprofit organization to process deer or wild hogs for donation to any charitable organization engaged in distributing food to the needy. No portion of the donated deer or wild hog may be used by a commercial enterprise. The amount of the credit is seventy-five dollars for each carcass processed and donated. The credit must be claimed in the year earned and may not be carried to any other taxable year.”

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

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