**A** **BILL**

TO AMEND SECTION 12-6-510 OF THE 1976 CODE, RELATING TO TAX RATES FOR INDIVIDUALS, ESTATES, AND TRUSTS, TO PROVIDE THAT INDIVIDUALS UNDER THE AGE OF THIRTY ARE EXEMPT FROM INDIVIDUAL INCOME TAXATION.

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

SECTION 1. Section 12-6-510 of the 1976 Code is amended by adding a new subsection to read:

“(C) An individual who has not yet attained the age of thirty is exempted from taxation imposed pursuant to this section.”

SECTION 2. This act takes effect upon approval by the Governor and applies to taxable years beginning after 2019.

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