**South Carolina General Assembly**

124th Session, 2021-2022

**H. 4575**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Elliott, Burns, B. Cox, W. Cox, Erickson, Fry, Morgan, T. Moore, G.R. Smith, Stringer, Wooten, Forrest, Bustos, M.M. Smith, Bennett, Taylor and Daning

Document Path: l:\council\bills\jn\3470sa22.docx

Companion/Similar bill(s): 933

Introduced in the House on January 11, 2022

Currently residing in the House Committee on **Ways and Means**

Summary: Home School Tax Credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

11/17/2021 House Prefiled

11/17/2021 House Referred to Committee on **Ways and Means**

1/11/2022 House Introduced and read first time ([House Journal‑page 58](file:///h:\hj\20220111.docx))

1/11/2022 House Referred to Committee on **Ways and Means** ([House Journal‑page 58](file:///h:\hj\20220111.docx))

2/8/2022 House Member(s) request name added as sponsor: Daning

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**VERSIONS OF THIS BILL**

[11/17/2021](file:///p:\pprever\2021-22\4575_20211117.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3690 SO AS TO PROVIDE AN INCOME TAX CREDIT FOR A PARENT OR GUARDIAN WHO TEACHES A QUALIFYING STUDENT AT HOME FOR INSTRUCTION‑RELATED EXPENSES AND TO PROVIDE THE MANNER IN WHICH THE CREDIT MAY BE CLAIMED.

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 12‑6‑3690. (A) As used in this section:

(1) ‘Home school’ means a home, residence, or location where a parent or legal guardian teaches one or more children as authorized pursuant to Section 59‑65‑40, 59‑65‑45, or 59‑65‑47.

(2) ‘Parent’ means the natural or adoptive parent or legal guardian of a child.

(3) ‘Qualifying student’ means a student who is a South Carolina resident and who is eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later-year level for the current school year.

(B)(1) Beginning with the 2022‑2023 School Year, a parent or legal guardian who teaches one or more qualifying students at home as authorized pursuant to Section 59‑65‑40, 59‑65‑45, or 59‑65‑47 may claim a credit against his taxable income equal to the total cost of any home school association and curriculum fees or one thousand dollars, whichever is less, for each qualifying child attending a home school. The credit allowed by this subsection may be claimed fully for the tax year in which the fees were paid provided the qualifying student completes the school term for that school year.

(2) The tax credits authorized by item (1) may not exceed cumulatively a total of thirty million dollars each calendar year. If the department determines that the total of these credits claimed by all qualifying parents or legal guardians exceeds the limit amount, it shall allow credits only up to those amounts on a first‑come, first‑served basis.

(C) The department shall require written documentation from the parent or legal guardian that the student is enrolled in a home school.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to income tax years beginning after 2021.

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