**South Carolina General Assembly**

124th Session, 2021-2022

**S. 48**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Verdin and Shealy

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Introduced in the Senate on January 12, 2021

Currently residing in the Senate Committee on **Finance**

Summary: Income tax deductions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2020 Senate Prefiled

12/9/2020 Senate Referred to Committee on **Finance**

1/12/2021 Senate Introduced and read first time ([Senate Journal‑page 114](file:///h:\sj\20210112.docx))

1/12/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 114](file:///h:\sj\20210112.docx))

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**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\48_20201209.docx)

**A** **BILL**

TO AMEND SECTION 12-6-1140(8) OF THE 1976 CODE, RELATING TO DEDUCTIONS FROM INDIVIDUAL TAXABLE INCOME, TO ALLOW FOR A DEDUCTION FROM TAXABLE INCOME FOR DONATING A HUMAN ORGAN FOR TRANSPLANTATION; AND TO AMEND ARTICLE 9, CHAPTER 6, TITLE 12 OF THE 1976 CODE, RELATING TO TAXABLE INCOME CALCULATION, BY ADDING SECTION 12-6-1230, TO PROVIDE THAT A TAXPAYER MAY DEDUCT UP TO TEN THOUSAND DOLLARS FROM HIS TAXABLE INCOME FOR EXPENSES RELATED TO HIS DONATION OR HIS DEPENDENT’S DONATION OF A HUMAN ORGAN FOR TRANSPLANTATION.

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

SECTION 1. Section 12-6-1140(8) of the 1976 Code is amended to read:

“(8) ~~RESERVED~~ a deduction as provided in Section 12-6-1230.”

SECTION 2. Article 9, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12-6-1230. (A) As used in this section, ‘human organ’ means all or part of a human’s liver, pancreas, kidney, lung, or bone marrow.

(B) A resident individual taxpayer or a dependent claimable on his federal income tax return who, while living, donates one or more of his human organs to another human for human organ transplantation is allowed a deduction from South Carolina taxable income of not more than ten thousand dollars.

(C)(1) The deduction allowed pursuant to this section may only be claimed:

(a) one time during a taxpayer’s lifetime; and

(b) for unreimbursed medical, travel, or lodging expenses or lost wages incurred by the taxpayer that are directly related to the donation.

(2) If the deduction exceeds the taxpayer's tax liability for the taxable year during which organ donation occurs, then the excess amount may be carried forward for credit against income taxes in the next five succeeding taxable years.”

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

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