**South Carolina General Assembly**

124th Session, 2021-2022

**S. 49**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Verdin

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Introduced in the Senate on January 12, 2021

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

Summary: Voluntary contributions; add SC Commission on Higher Education

**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))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=49&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\49_20201209.docx)

**A** **BILL**

TO AMEND SECTION 12‑6‑5060 OF THE 1976 CODE, RELATING TO VOLUNTARY CONTRIBUTIONS DESIGNATED ON AN INCOME TAX RETURN, TO PROVIDE THAT A TAXPAYER MAY DESIGNATE A CONTRIBUTION TO THE STATE COMMISSION ON HIGHER EDUCATION ON HIS INCOME TAX RETURN.

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

SECTION 1. Section 12‑6‑5060(A) of the 1976 Code is amended to read:

“Section 12-6-5060. (A) Each taxpayer required to file a state individual income tax return may contribute to the War Between the States Heritage Trust Fund established pursuant to Section 51‑18‑115, the Nongame Wildlife and Natural Areas Program Fund established pursuant to Section 50‑1‑280, the Children’s Trust Fund of South Carolina established pursuant to Section 63‑11‑910, the Eldercare Trust Fund of South Carolina established pursuant to Section 43‑21‑160, the First Steps to School Readiness Fund established pursuant to Section 63‑11‑1750, the South Carolina Military Family Relief Fund established pursuant to Article 3, Chapter 11, Title 25, the Donate Life South Carolina established pursuant to Section 44‑43‑1310, the Veterans’ Trust Fund of South Carolina established pursuant to Chapter 21, Title 25, the South Carolina Litter Control Enforcement Program (SCLCEP) and used by the Governor’s Task Force on Litter only for the SCLCEP Program, the South Carolina Law Enforcement Assistance Program (SCLEAP) and used as provided in Section 23‑3‑65, the South Carolina Department of Parks, Recreation and Tourism for use in the South Carolina State Park Service in the manner the General Assembly provides, the South Carolina Forestry Commission for use in the state forest system, the South Carolina Department of Natural Resources for use in its programs and operations, K‑12 public education for use in the manner the General Assembly provides by law, South Carolina Conservation Bank Trust Fund established pursuant to Section 48‑59‑60, the Financial Literacy Trust Fund established pursuant to Section 59‑29‑510, ~~or~~ the South Carolina Association of Habitat for Humanity Affiliates, or the State Commission on Higher Education established pursuant to Section 59-103-10 for use in music and art scholarships, by designating the contribution on the return. The contribution may be made by reducing the income tax refund or by remitting additional payment by the amount designated.”

SECTION 2. This act takes effect upon approval of the Governor, and contributions made to the State Commission on Higher Education as provided in this act may be designated on income tax returns for tax years beginning after 2019.

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