**A** **BILL**

TO AMEND SECTION 12‑6‑3790, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE EDUCATIONAL CREDIT FOR EXCEPTIONAL NEEDS CHILDREN’S FUND, SO AS TO EXPAND THE DEFINITION OF “EXCEPTIONAL NEEDS CHILD” TO INCLUDE A CHILD WHO IS IN FOSTER CARE.

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

SECTION 1. Section 12‑6‑3790(A)(2) of the 1976 Code is amended by adding an appropriately lettered subitem to read:

“( ) who is in foster care.”

SECTION 2. This act takes effect upon approval of the Governor and applies to income tax years after 2020.

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