**A** **JOINT RESOLUTION**

TO EXCLUDE FEDERAL PANDEMIC UNEMPLOYMENT COMPENSATION FROM SOUTH CAROLINA TAXABLE INCOME AND FROM INCOME ELIGIBILITY DETERMINATION FOR CERTAIN PROGRAMS.

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

SECTION 1. For income tax year 2020, any federal monies received by a taxpayer that is classified as federal pandemic unemployment compensation in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) must be excluded from South Carolina taxable income. A taxpayer may file an amended 2020 return to account for the provisions of this joint resolution. Additionally, any such federal monies must be excluded from any applicable income eligibility determination for programs such as Medicaid and Temporary Assistance for Needy Families.

SECTION 2. This joint resolution takes effect upon approval by the Governor.

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