**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3805 SO AS TO ALLOW INCOME TAX CREDITS FOR TAXPAYERS WHO EMPLOY PUBLIC SCHOOL TEACHERS OF GRADES SIX THROUGH TWELVE AS INTERNS, TO PROVIDE REQUIREMENTS FOR SUCH INTERNSHIPS, AND TO PROVIDE REPORTING REQUIREMENTS.

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 12‑6‑3805. A taxpayer who employs a public school grade 6‑12 teacher as an intern, for no less than sixty and no more than eighty hours each calendar year, pursuant to an agreement registered with the Department of Education, is allowed a credit against the income tax imposed pursuant to this chapter equal to two thousand dollars for each teacher employed. The internship must be approved by the school district in which the teacher is employed based on criteria provided by the Department of Education in an effort to increase the number of teachers who understand the skills and abilities needed for twenty‑first century jobs. Each school district shall report annually to the Department of Education the number of teachers participating in an internship and the number of hours each teacher is employed. The Department of Revenue shall prescribe a form to claim this credit that provides information to the department sufficient for the proper administration of this credit.”

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

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