**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3810 SO AS TO PROVIDE AN INCOME TAX CREDIT FOR CERTAIN BROADBAND SERVICE PROVIDERS THAT PROVIDE A DISCOUNT TO FAMILIES WITH CHILDREN WHO REQUIRE INTERNET ACCESS FOR EDUCATIONAL PURPOSES OR VETERANS.

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 12‑6‑3810. (A) A broadband service provider in this State that provides a discount to families with children who require Internet access for educational purposes or veterans is allowed a credit against the tax imposed pursuant to Section 12‑6‑510 in an amount equal to the discounts given in the tax year.

(B) If the credit allowed under this section exceeds the state income tax liability for the taxable year, any unused credit may be carried forward for five succeeding taxable years.”

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

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