**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑525 SO AS TO ALLOW MARRIED TAXPAYERS THAT FILE A JOINT FEDERAL RETURN TO CALCULATE THEIR AMOUNT OF SOUTH CAROLINA INCOME TAX OWED FOR THE TAX YEAR AS THOUGH EACH TAXPAYER FILED A RETURN AS A SINGLE TAXPAYER IF THE TAXPAYERS’ CUMULATIVE TAX OWED WOULD BE LESS THAN THE AMOUNT THEY WOULD OWE HAD THEY FILED A JOINT RETURN.

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

SECTION 1. A. Article 5, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12‑6‑525. Notwithstanding any other provision of law, married taxpayers that file a joint federal return may elect to calculate their amount of South Carolina income tax owed for the tax year as though each taxpayer filed a return as a single taxpayer. If both taxpayers elect to calculate their amount of tax owed as a single filer and consequently the taxpayers’ cumulative tax owed is less than the amount they would owe had they filed a joint return, then the excess amount owed may be reduced from the amount owed on their joint return. Nothing in this section allows married taxpayers that file a joint federal return to file a South Carolina tax return using another filing status. The department may adopt rules and promulgate regulations necessary to implement the provisions of this section.”

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

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