**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 59‑1‑500 SO AS TO PROVIDE THAT A QUALIFIED FAMILY IS ELIGIBLE TO RECEIVE A SCHOOL TUITION REBATE.

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

SECTION 1. Article 5, Chapter 1, Title 59 of the 1976 Code is amended by adding:

“Section 59‑1‑500. (A) Each qualified family is eligible to receive a school tuition rebate by August first of each year. The school tuition rebate is an amount equal to one hundred percent of the base student cost for each child in the household to attend a K‑12 public school, private school, or homeschool.

(B) In order to receive the school tuition rebate provided by subsection (A), a qualified family must register annually with the Department of Revenue in a form prescribed by the director and comply with any reporting requirements.

(C) The Department of Revenue shall provide a yearly school tuition rebate to registered qualified families in an amount determined pursuant to subsection (A).

(D) The Department of Revenue shall promulgate regulations regarding audits and reporting requirements.

(E) For purposes of this section, ‘qualified family’ means a family with at least one child attending a K‑12 public school outside of his school district, a private school, or a homeschool.”

SECTION 2. If any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or word of this act is for any reason held to be unconstitutional or invalid, such holding shall not affect the constitutionality or validity of the remaining portions of this act, the General Assembly hereby declaring that it would have passed this , and each and every section, subsection, paragraph, subparagraph, sentence, clause, phrase, and word thereof, irrespective of the fact that any one or more other sections, subsections, paragraphs, subparagraphs, sentences, clauses, phrases, or words hereof may be declared to be unconstitutional, invalid, or otherwise ineffective.

SECTION 3. This act takes effect upon approval by the Governor.

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