**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3810 SO AS TO PROVIDE THAT A TAXPAYER WHO CLAIMS A FEDERAL ALTERNATIVE FUEL INFRASTRUCTURE INCOME TAX CREDIT IS ALLOWED A CREDIT EQUAL TO FIFTY PERCENT OF THE FEDERAL INCOME TAX CREDIT.

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 taxpayer who claims a federal alternative fuel infrastructure income tax credit pursuant to 26 U.S.C. Section 30C for the cost of any qualified alternative fuel vehicle refueling property placed in service by the taxpayer during the taxable year is allowed a credit against any tax due pursuant to this title, equal to fifty percent of the amount allowed by the federal alternative fuel infrastructure income tax credit regardless of the year in which the federal credit is claimed.

(B) A credit claimed under this section but not used in a taxable year may be carried forward five years from the taxable year in which the credit is earned.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to income tax years after 2021.

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