**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3475**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. B. Newton, Gilliam, McCravy, S. Jones, White, Pope, Mitchell, Yow, Gagnon and Willis

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Introduced in the House on January 10, 2023

Currently residing in the House

Summary: Poll worker pay

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/8/2022 House Prefiled

 12/8/2022 House Referred to Committee on **Ways and Means**

 1/10/2023 House Introduced and read first time (House Journal‑page 181)

 1/10/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 181)

 1/12/2023 House Member(s) request name added as sponsor: S.
 Jones, White

 1/19/2023 House Member(s) request name added as sponsor: Pope

 1/31/2023 House Member(s) request name added as sponsor: Mitchell, Yow

 2/7/2023 House Member(s) request name added as sponsor: Gagnon

 3/14/2023 House Member(s) request name added as sponsor: Willis

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**VERSIONS OF THIS BILL**

[12/08/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3475_20221208.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 9-1-10, relating to definitions applicable to the south carolina retirement system, so as to provide that earnable compensation does not include certain amounts paid to managers and clerks of elections; and by amending Section 12-6-1120, relating to the computation of south carolina gross income, so as to exclude certain amounts paid to managers and clerks of elections.

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

SECTION 1.A. Section 9‑1‑10(8) of the S.C. Code is amended by adding a subitem to read:

 (c) Earnable compensation does not include amounts paid to managers and clerks of elections to the extent the amounts are not subject to Federal Insurance Contribution Act tax pursuant to Internal Revenue Code Sections 3121(b)(7)(F)(iv) and 3121(u)(2)(B)(ii)(V).

B. This SECTION takes effect on June 30, 2023.

SECTION 2. Section 12-6-1120 of the S.C. Code is amended by adding

 (11) Amounts paid to managers and clerks of elections to the extent the amounts are not subject to Federal Insurance Contribution Act tax pursuant to Internal Revenue Code Sections 3121(b)(7)(F)(iv) and 3121(u)(2)(B)(ii)(V).

SECTION 3. Except as otherwise provided, this act takes effect upon approval by the Governor and applies to tax years beginning after 2022.

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