**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3613**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Beach

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Introduced in the House on January 11, 2023

Currently residing in the House Committee on **Ways and Means**

Summary: Small business administrative relief act

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/11/2023 House Introduced and read first time ([House Journal‑page 38](h:\hj\20230111.docx))

1/11/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 38](h:\hj\20230111.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3613&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/11/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3613_20230111.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-8-610 SO AS TO PROVIDE THAT CERTAIN EMPLOYERS ARE NOT REQUIRED TO WITHHOLD INCOME TAX.

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

SECTION 1. Article 5, Chapter 8, Title 12 of the S.C. Code is amended by adding:

Section 12-8-610. Notwithstanding any other provision of law, a person located, doing business, or having gross income in this State who employs less than fifty employees is not required to withhold income tax as provided in this chapter.

SECTION 2. This act takes effect upon approval by the Governor and first applies to income tax years beginning after 2022.

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