**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3781**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Beach

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Introduced in the House on January 24, 2023

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

Summary: Teacher supplies tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/24/2023 House Introduced and read first time ([House Journal‑page 30](h:\hj\20230124.docx))

1/24/2023 House Referred to Committee on **Ways and Means** ([House Journal‑page 30](h:\hj\20230124.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3781&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/24/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/3781_20230124.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12-6-3810 SO AS TO PROVIDE A FIVE HUNDRED DOLLAR TAX CREDIT FOR EDUCATORS WHO INCUR EXPENSES FOR SCHOOL SUPPLIES AND MATERIALS.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the S.C. Code is amended by adding:

Section 12-6-3810. (A) All certified and noncertified public school teachers identified in the Professional Certified Staff (PCS), certified special school classroom teachers, certified media specialists, certified guidance counselors, and career specialists who are employed by a school district, a charter school, or lead teachers employed in a publicly funded full-day 4K classroom approved by the South Carolina First Steps to School Readiness may claim a tax credit of up to five hundred dollars to offset expenses incurred by them for teaching supplies and materials. Expenses that were reimbursed by the school district or for which the annual general appropriations act provides a reimbursement are not eligible to be considered for purposes of the credit allowed by this section.

(B) Any similarly situated teacher, specialist, or counselor employed by a South Carolina private school also may claim the same credit in the same manner as set forth in subsection (A).

(C) If the teacher, specialist, or counselor claims the similar credit for school supplies expenditures set forth in the annual general appropriations act, then the maximum amount of the credit allowed by this section must be reduced by the amount claimed for the similar tax credit.

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

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