**South Carolina General Assembly**

126th Session, 2025-2026

**S. 241**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Cash, Corbin, Rice, Leber and Kennedy

Companion/Similar bill(s): 3365, 3436

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Introduced in the Senate on January 16, 2025

Currently residing in the Senate Committee on **Finance**

Summary: Eliminate Marriage Tax Penalty

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 1/16/2025 Senate Introduced and read first time (Senate Journal‑page 12)

 1/16/2025 Senate Referred to Committee on **Finance** (Senate Journal‑page 12)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=241&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[01/16/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/241_20250116.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS SO AS TO ENACT THE “ELIMINATE THE MARRIAGE TAX PENALTY ACT”; AND BY ADDING SECTION 12‑6‑525 SO AS TO ALLOW MARRIED TAXPAYERS WHO FILE A JOINT FEDERAL RETURN TO CALCULATE THEIR AMOUNT OF SOUTH CAROLINA INCOME TAX OWED FOR THE TAX YEAR AS THOUGH EACH TAXPAYER FILED A RETURN AS A SINGLE TAXPAYER IF THE TAXPAYERS’ CUMULATIVE TAX OWED WOULD BE LESS THAN THE AMOUNT THEY WOULD OWE HAD THEY FILED A JOINT RETURN.

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

SECTION 1. This act may be cited as the “Eliminate the Marriage Tax Penalty Act”.

SECTION 2. Article 5, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12‑6‑525. Notwithstanding any other provision of law, married taxpayers who file a joint federal return may elect to calculate their amount of South Carolina income tax owed for the tax year as though each taxpayer filed a return as a single taxpayer. If both taxpayers elect to calculate their amount of tax owed as a single filer and consequently the taxpayers’ cumulative tax owed is less than the amount they would owe had they filed a joint return, then the excess amount owed may be reduced from the amount owed on their joint return. Nothing in this section allows married taxpayers who file a joint federal return to file a South Carolina tax return using another filing status. The department may adopt rules and promulgate regulations necessary to implement the provisions of this section.

SECTION 3. This act takes effect upon approval by the Governor and first applies to tax years beginning after 2024.

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