**South Carolina General Assembly**

123rd Session, 2019-2020

**A16, R25, H3985**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Lucas, G.M. Smith and Stavrinakis

Document Path: l:\council\bills\nbd\11214dg19.docx

Companion/Similar bill(s): 1152, 5365

Introduced in the House on February 14, 2019

Introduced in the Senate on February 28, 2019

Passed by the General Assembly on March 20, 2019

Governor's Action: March 28, 2019, Signed

Summary: IRS Code

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/14/2019 House Introduced, read first time, placed on calendar without reference ([House Journal‑page 35](file:///h%3A%5Chj%5C20190214.docx))

 2/21/2019 House Debate adjourned until Wed., 2‑27‑19 ([House Journal‑page 111](file:///h%3A%5Chj%5C20190221.docx))

 2/27/2019 House Read second time ([House Journal‑page 6](file:///h%3A%5Chj%5C20190227.docx))

 2/27/2019 House Roll call Yeas‑102 Nays‑0 ([House Journal‑page 6](file:///h%3A%5Chj%5C20190227.docx))

 2/28/2019 House Read third time and sent to Senate ([House Journal‑page 11](file:///h%3A%5Chj%5C20190228.docx))

 2/28/2019 Senate Introduced and read first time ([Senate Journal‑page 10](file:///h%3A%5Csj%5C20190228.docx))

 2/28/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 10](file:///h%3A%5Csj%5C20190228.docx))

 3/12/2019 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 48](file:///h%3A%5Csj%5C20190312.docx))

 3/14/2019 Senate Read second time ([Senate Journal‑page 31](file:///h%3A%5Csj%5C20190314.docx))

 3/14/2019 Senate Roll call Ayes‑39 Nays‑0 ([Senate Journal‑page 31](file:///h%3A%5Csj%5C20190314.docx))

 3/20/2019 Senate Read third time and enrolled ([Senate Journal‑page 17](file:///h%3A%5Csj%5C20190320.docx))

 3/27/2019 Ratified R 25

 3/28/2019 Signed By Governor

 4/2/2019 Effective date 03/28/19

 4/8/2019 Act No.  16

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3985&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/14/2019](file:///p%3A%5Cpprever%5C2019-20%5C3985_20190214.docx)

[2/14/2019-A](file:///p%3A%5Cpprever%5C2019-20%5C3985_20190214A.docx)

[3/12/2019](file:///p%3A%5Cpprever%5C2019-20%5C3985_20190312.docx)

(A16, R25, H3985)

**AN ACT TO AMEND SECTION 12‑6‑40, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE APPLICATION OF THE INTERNAL REVENUE CODE TO STATE INCOME TAX LAWS, SO AS TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE TO THE YEAR 2018 AND TO PROVIDE THAT IF THE INTERNAL REVENUE CODE SECTIONS ADOPTED BY THIS STATE ARE EXTENDED, THEN THESE SECTIONS ALSO ARE EXTENDED FOR SOUTH CAROLINA INCOME TAX PURPOSES.**

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

**Internal Revenue Code conformity**

SECTION 1. Section 12‑6‑40(A)(1)(a) and (c) of the 1976 Code, as last amended by Act 266 of 2018, is further amended to read:

 “(a) Except as otherwise provided, ‘Internal Revenue Code’ means the Internal Revenue Code of 1986, as amended through December 31, 2018, and includes the effective date provisions contained in it.

 (c) If Internal Revenue Code sections adopted by this State which expired or portions thereof expired on December 31, 2017, or during 2018, are extended, but otherwise not amended, by congressional enactment during 2019, these sections or portions thereof also are extended for South Carolina income tax purposes in the same manner that they are extended for federal income tax purposes.”

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor.

Ratified the 27th day of March, 2019.

Approved the 28th day of March, 2019.

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