**South Carolina General Assembly**

124th Session, 2021-2022

**H. 3478**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Long and Hosey

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Introduced in the House on January 12, 2021

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

Summary: Income tax, deductions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/16/2020 House Prefiled

12/16/2020 House Referred to Committee on **Ways and Means**

1/12/2021 House Introduced and read first time ([House Journal‑page 206](file:///h:\hj\20210112.docx))

1/12/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 206](file:///h:\hj\20210112.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3478&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/16/2020](file:///p:\pprever\2021-22\3478_20201216.docx)

**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM THE INDIVIDUAL INCOME TAX, SO AS TO ALLOW A DEDUCTION FOR ANY OVERTIME PAY RECEIVED PURSUANT TO THE FAIR LABOR STANDARDS ACT.

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

SECTION 1. Section 12‑6‑1140 of the 1976 Code, as last amended by Act 88 of 2019, is further amended by adding an appropriately numbered item at the end to read:

“( ) a deduction equal to any overtime pay received by an individual pursuant to the requirements of the Fair Labor Standards Act.”

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2020.

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