**South Carolina General Assembly**

124th Session, 2021-2022

**S. 933**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Grooms, Loftis, Shealy, Goldfinch, Verdin, Rice, Cash, Adams, Gustafson, Climer, Peeler, Garrett, Kimbrell, Davis, Campsen, Hembree, Turner, Corbin, Massey, Gambrell, Rankin and Young

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Companion/Similar bill(s): 4575

Introduced in the Senate on December 7, 2021

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

Summary: Income tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/7/2021 Senate Introduced and read first time ([Senate Journal‑page 15](file:///h:\sj\20211207.docx))

12/7/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 15](file:///h:\sj\20211207.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=933&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/7/2021](file:///p:\pprever\2021-22\933_20211207.docx)

**A** **BILL**

TO AMEND ARTICLE 25, CHAPTER 6, TITLE 12 OF THE 1976 CODE, RELATING TO TAX CREDITS, BY ADDING SECTION 12‑6‑3690 TO PROVIDE AN INCOME TAX CREDIT FOR INSTRUCTION‑RELATED EXPENSES FOR A PARENT OR GUARDIAN WHO TEACHES A QUALIFYING STUDENT AT HOME AND TO PROVIDE THE MANNER IN WHICH THE CREDIT MAY BE CLAIMED.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12‑6‑3690. (A) As used in this section:

(1) ‘Home school’ means a home, residence, or location where a parent or legal guardian teaches one or more children as authorized pursuant to Section 59‑65‑40, 59‑65‑45, or 59‑65‑47.

(2) ‘Parent’ means the natural or adoptive parent or legal guardian of a child.

(3) ‘Qualifying student’ means a student who is a South Carolina resident and who is eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later‑year level for the current school year.

(B)(1) Beginning with the 2022‑2023 School Year, a parent or legal guardian who teaches one or more qualifying students at home as authorized pursuant to Section 59‑65‑40, 59‑65‑45, or 59‑65‑47 may claim a credit against his taxable income equal to the total cost of any home school association and curriculum fees or one thousand dollars, whichever is less, for each qualifying child attending a home school. The credit allowed by this subsection may be claimed fully for the tax year in which the fees were paid provided the qualifying student completes the school term for that school year.

(2) The tax credits authorized by item (1) may not exceed cumulatively a total of thirty million dollars each calendar year. If the department determines that the total of these credits claimed by all qualifying parents or legal guardians exceeds the limit amount, it shall allow credits only up to those amounts on a first‑come, first‑served basis.

(C) The department shall require written documentation, provided by a parent or legal guardian, that the student is enrolled in a home school.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to income tax years beginning after 2021.

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