

## Session 121 - (2015-2016)

### **S\*0397 (Rat #0007, Act #0005 of 2015) General Bill, By Leatherman, Setzler and O'Dell**

**Summary:** State Income Tax Laws and Internal Revenue Code

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 2014 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. - ratified title

**02/03/15 Senate Introduced and read first time (Senate Journal-page 8)**  
**02/03/15 Senate Referred to Committee on Finance (Senate Journal-page 8)**  
**02/18/15 Senate Committee report: Favorable with amendment Finance (Senate Journal-page 12)**  
**02/19/15 Senate Committee Amendment Adopted (Senate Journal-page 11)**  
**02/19/15 Senate Read second time (Senate Journal-page 11)**  
**02/19/15 Senate Roll call Ayes-42 Nays-1 (Senate Journal-page 11)**  
**02/24/15 Senate Read third time and sent to House (Senate Journal-page 19)**  
**02/25/15 House Introduced and read first time (House Journal-page 19)**  
**02/25/15 House Referred to Committee on Ways and Means (House Journal-page 19)**  
**03/04/15 House Recalled from Committee on Ways and Means (House Journal-page 65)**  
**03/05/15 House Read second time (House Journal-page 46)**  
**03/05/15 House Roll call Yeas-109 Nays-0 (House Journal-page 46)**  
**03/05/15 House Unanimous consent for third reading on next legislative day (House Journal-page 47)**  
**03/06/15 House Read third time and enrolled (House Journal-page 3)**  
**03/25/15 Ratified R 7**  
**03/27/15 Signed By Governor**  
**04/02/15 Effective date 03/27/15**  
**04/09/15 Act No. 5**