

## Session 124 - (2021-2022)

### H 4611 General Bill, By White, Forrest, G.R. Smith and Bustos

**Summary:** Tax credit for home office

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-3810 SO AS TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS THAT UTILIZE A HOME OFFICE; AND TO AMEND SECTION 12-6-1120, RELATING TO THE COMPUTATION OF SOUTH CAROLINA GROSS INCOME, SO AS TO EXCLUDE ANY GAIN RESULTING FROM THE SALE OF A TAXPAYER'S HOME THAT WAS NOT EXCLUDED FROM FEDERAL GROSS INCOME SOLELY BECAUSE THE TAXPAYER CLAIMED THE FEDERAL DEDUCTION FOR UTILIZING A HOME OFFICE.

11/17/21 House Prefiled

11/17/21 House Referred to Committee on Ways and Means

01/11/22 House Introduced and read first time (House Journal-page 69)

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