**South Carolina General Assembly**

119th Session, 2011-2012

**H. 3064**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Merrill, Toole, Bingham and Long

Document Path: l:\council\bills\dka\3125sd11.docx

Introduced in the House on January 11, 2011

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

Summary: Private school tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/7/2010 House Prefiled

12/7/2010 House Referred to Committee on **Ways and Means**

1/11/2011 House Introduced and read first time ([House Journal‑page 29](file:///h:\hj%20archive\2011\01-11-11.docx))

1/11/2011 House Referred to Committee on **Ways and Means** ([House Journal‑page 29](file:///h:\hj%20archive\2011\01-11-11.docx))

1/12/2011 House Member(s) request name added as sponsor: Long

**VERSIONS OF THIS BILL**

[12/7/2010](file:///p:\pprever\2011-12\3064_20101207.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3680 SO AS TO ALLOW A STATE INCOME TAX CREDIT FOR A TAXPAYER WHO SENDS HIS CHILD TO PRIVATE SCHOOL OR HOME SCHOOLS HIS CHILD IN AN AMOUNT EQUAL TO ONE HUNDRED DOLLARS PER CHILD TO BE USED FOR BOOKS AND SUPPLIES.

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 12‑6‑3680. A person who sends his child to private school or home schools his child is allowed a tax credit equal to one hundred dollars per child to be used to purchase books and supplies. The credit may be applied against the person’s liability for taxes imposed pursuant Section 12-6-510. Limitations upon the total amount of liability for taxes that can be reduced by the use of another credit allowed for that tax must be computed after the credit allowed by this section is used to reduce a tax liability pursuant to this chapter. The credit is nonrefundable.”

SECTION 2. This act takes effect upon approval by the Governor. and applies for taxable years beginning after 2010.

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