**South Carolina General Assembly**

120th Session, 2013-2014

**S. 941**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Jackson

Document Path: l:\council\bills\agm\18072dg14.docx

Introduced in the Senate on January 15, 2014

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

Summary: Income tax deduction

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/15/2014 Senate Introduced and read first time ([Senate Journal‑page 7](file:///H:\SJ%20Archive\2014\01-15-14.docx))

1/15/2014 Senate Referred to Committee on **Finance** ([Senate Journal‑page 7](file:///H:\SJ%20Archive\2014\01-15-14.docx))

**VERSIONS OF THIS BILL**

[1/15/2014](file:///p:\pprever\2013-14\941_20140115.docx)

**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM SOUTH CAROLINA TAXABLE INCOME OF INDIVIDUALS FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO ALLOW A DEDUCTION FOR MILITARY PAY AND ALLOWANCES OF A RESIDENT OF THIS STATE ON ACTIVE DUTY IN THE ARMED FORCES OF THE UNITED STATES.

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 353 of 2008, is further amended by adding an appropriately numbered item at the end to read:

“( ) active duty military pay and allowances received by a resident taxpayer who is a member of the armed forces of the United States on active duty.”

SECTION 2. This act takes effect upon approval by the Governor and first applies in tax years beginning after 2013.

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