**South Carolina General Assembly**

121st Session, 2015-2016

**H. 5228**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Ott

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Introduced in the House on April 14, 2016

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

Summary: Income tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/14/2016 House Introduced and read first time ([House Journal‑page 82](file:///h:\HJ%20Archive\2016\04-14-16.docx))

4/14/2016 House Committed to Committee on **Ways and Means** ([House Journal‑page 82](file:///h:\HJ%20Archive\2016\04-14-16.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=5228&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[4/14/2016](file:///p:\pprever\2015-16\5228_20160414.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3478 SO AS TO ALLOW A REFUNDABLE STATE INDIVIDUAL INCOME TAX CREDIT EQUAL TO TWENTY PERCENT, UP TO TWO THOUSAND DOLLARS, OF EXPENSES INCURRED BY A TAXPAYER FOR TUTORING AN ELIGIBLE STUDENT OR ENROLLING AN ELIGIBLE STUDENT IN AN OPTIONAL SUPPLEMENTARY EDUCATIONAL PROGRAM.

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 12‑6‑3478. (A) There is allowed a refundable income tax credit equal to twenty percent, not to exceed two thousand dollars, of tutoring expenses incurred by a taxpayer in a taxable year for the tutoring of an eligible student.

(B) As used in this section:

(1) ‘Eligible student’ means a student who is a resident of this State, is five years of age or older but not more than twenty‑one years of age, and who is not a high school graduate and who does not hold a GED.

(2) ‘Taxpayer’ means an individual who is a resident of this State who claims or is eligible to claim the eligible student as a dependent on his federal income tax return for the applicable taxable year and whose federal taxable income for the preceding year that does not exceed an amount equal to three hundred percent of the income standard for the free or reduced price lunch program established pursuant to 42 U.S.C. 1751, et. seq., and can include an eligible student who has been emancipated by the order of a court of competent jurisdiction if the tutoring expenses are actually paid by the emancipated eligible student.

(3)(a) ‘Tutoring expenses’ means the actual costs paid by a taxpayer for expenses incurred for tutoring an eligible student, whether in person or by electronic means, in connection with the eligible student’s school course work or in preparing the eligible student to sit for the GED exam. Tutoring expenses also includes the actual costs paid by a taxpayer for expenses incurred in connection with an eligible student attending a program designed to improve the student’s performance in K‑12 academic course work, for which the student’s attendance was not mandated by the educational institution in which the student is regularly enrolled.

(b) ‘Tutoring expenses’ do not include any expense incurred in connection with nonacademic course work, nor does it include any tuition or fee charged by an educational institution for attending the educational institution in which the eligible student is regularly enrolled. Tutoring expenses also does not include preparatory courses for college admission exams, driver training courses, computer training courses, foreign language courses that go beyond the coursework level, fine arts instruction, or athletic instruction.

(C) The Department of Revenue may prescribe the documentation required from a taxpayer for the purposes of claiming the credit allowed by this section.”

SECTION 2. This act takes effect upon approval by the Governor and applies for tutoring expenses incurred after December 31, 2015.

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