**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑6‑3690 SO AS TO PROVIDE UP TO A FIVE THOUSAND DOLLAR CREDIT FOR A PARENT OR GUARDIAN WHO TEACHES A QUALIFYING STUDENT AT HOME FOR INSTRUCTION‑RELATED EXPENSES, TO PROVIDE UP TO A FIVE THOUSAND DOLLAR CREDIT FOR A PARENT FOR TUITION PAID TO AN INDEPENDENT SCHOOL ON BEHALF OF THEIR CHILD, AND TO PROVIDE THE MANNER IN WHICH THE CREDIT MAY BE CLAIMED.

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 12‑6‑3690. (A) As used in this section:

(1) ‘Independent school’ means a school, other than a public school, at which the compulsory attendance requirements of Section 59‑65‑10 may be met and that does not discriminate based on the grounds of race, color, or national origin.

(2) ‘Home school’ means a home, residence, or location where a parent or legal guardian teaches one or more children as authorized pursuant to Section 59‑65‑40, 59‑65‑45, or 59‑65‑47.

(3) ‘Parent’ means the natural or adoptive parent or legal guardian of a child.

(4) ‘Qualifying student’ means a student who is a South Carolina resident and who is eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later year level for the current school year.

(5) ‘Tuition’ means the total amount of money charged for the cost of a qualifying student to attend an independent school including, but not limited to, fees for attending the school and school‑related transportation.

(B)(1) Beginning with the 2015‑2016 school year, a parent or legal guardian who teaches one or more qualifying students at home as authorized pursuant to Section 59‑65‑40, 59‑65‑45, or 59‑65‑47 may claim a credit against their State of South Carolina taxable income of up to five thousand dollars but not to exceed amounts spent on instruction‑related expenditures. The credit allowed by this subsection may be claimed fully for the tax year in which the home school term begins provided the qualifying student completes the school term for that school year.

(2) Beginning with the 2015‑2016 school year, a parent or legal guardian may claim a credit against their State of South Carolina taxable income of up to five thousand dollars paid to an independent school within this State for tuition on behalf of their child or ward to attend the independent school for that school year, so long as the child or ward is a qualifying student. The credit allowed by this subsection may be claimed fully for the tax year in which the school term begins provided the qualifying student completes the school term for that school year.

(C) The department may require any proof it deems necessary to administer the credit.”

SECTION 2. This act takes effect upon approval by the Governor.

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