**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 4241**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Martin, Atkinson, Sottile and Huggins

Document Path: l:\council\bills\nbd\11265dg19.docx

Companion/Similar bill(s): 266

Introduced in the House on March 13, 2019

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

Summary: Income tax deductions

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/13/2019 House Introduced and read first time ([House Journal‑page 26](file:///h:\hj\20190313.docx))

3/13/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 26](file:///h:\hj\20190313.docx))

3/26/2019 House Member(s) request name added as sponsor: Sottile

3/28/2019 House Member(s) request name added as sponsor: Huggins

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4241&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[3/13/2019](file:///p:\pprever\2019-20\4241_20190313.docx)

**A** **BILL**

TO AMEND SECTION 12‑6‑1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM INDIVIDUAL TAXABLE INCOME, SO AS TO REQUIRE A MEMBER OF THE STATE GUARD TO COMPLETE A MINIMUM OF ONE HUNDRED NINETY‑TWO HOURS OF TRAINING OR DRILL EACH YEAR IN ORDER TO QUALIFY FOR THE DEDUCTION.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑6‑1140(10)(c)(iv) of the 1976 Code is amended to read:

“(iv) In the case of a member of the State Guard and in lieu of minimum points determining eligibility, this deduction is allowed only if the State Guard member completes a minimum of ~~sixteen~~ one hundred ninety‑two hours of training or drill ~~each month, equating to one hundred ninety‑two hours~~ a year, and the member’s commanding officer certifies in writing to the member that the member met these requirements.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to tax years beginning after 2018.

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