**South Carolina General Assembly**

126th Session, 2025-2026

**S. 108**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Rice

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Introduced in the Senate on January 14, 2025

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

Summary: Income tax credit

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/11/2024 Senate Prefiled

 12/11/2024 Senate Referred to Committee on **Finance**

 1/14/2025 Senate Introduced and read first time (Senate Journal‑page 73)

 1/14/2025 Senate Referred to Committee on **Finance** (Senate Journal‑page 73)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=108&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/11/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/108_20241211.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ENACTING THE “TAX CREDITS FOR PARENTAL CHOICE IN EDUCATION ACT” BY ADDING SECTION 12‑6‑3830 SO AS TO PROVIDE FOR AN INCOME TAX CREDIT FOR AN INDIVIDUAL WHO CHOOSES TO EDUCATE HIS CHILD OUTSIDE THE PUBLIC SCHOOL SYSTEM.

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

SECTION 1. This act may be cited as the “Tax Credits for Parental Choice in Education Act.”

SECTION 2. Article 25, Chapter 6, Title 12 of the S.C. Code is amended by adding:

 Section 12‑6‑3830. An individual who chooses to educate his child outside the public school system is allowed a refundable income tax credit equal to three thousand dollars for each child. The department shall include a line item on the individual income tax form to include the tax credit allowed by this section. The child of an individual claiming the credit must meet all private school or home school standards as required by law. The credit must be claimed by means of a form prescribed by the department containing that information required by the department for the accurate and efficient administration of this credit.

SECTION 3. This act takes effect upon approval by the Governor and first applies to income tax years after 2024.

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