**South Carolina General Assembly**

126th Session, 2025-2026

**S. 32**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Grooms, Leber, Rice, Reichenbach and Climer

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Introduced in the Senate on January 14, 2025

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

Summary: Pregnancy Care 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 37](h:\sj\20250114.docx))

1/14/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 37](h:\sj\20250114.docx))

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**VERSIONS OF THIS BILL**

[12/11/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/32_20241211.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS SO AS TO ENACT THE “PREGNANCY RESOURCE ACT”; BY ADDING SECTION 12‑6‑3383 SO AS TO PROVIDE FOR A TAX CREDIT FOR VOLUNTARY CASH CONTRIBUTIONS MADE TO A PREGNANCY RESOURCE CENTER OR CRISIS PREGNANCY CENTER AND TO PROVIDE GUIDELINES FOR THE CREDIT.

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

SECTION 1. This act may be cited as the “Pregnancy Resource Act”.

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

Section 12‑6‑3383. (A) As used in this section:

(1) “Department” means the Department of Revenue.

(2)(a) “Eligible charitable organization” means:

(i) an organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and is a pregnancy resource center or crisis pregnancy center. To be considered an “eligible charitable organization,” a pregnancy resource center or crisis pregnancy center must:

(A) certify that no more than twenty percent of the contributions received under this section will be spent on administrative purposes; and

(B) file the organization’s publicly available Internal Revenue Service filings with the Secretary of State annually; and

(ii) provides services for:

(A) the prevention and diversion of children from custody with the Department of Social Services;

(B) the safety, care, and wellbeing of children in custody of the Department of Social Services;

(C) the express purpose of creating permanency for children through adoption;

(D) the prevention of abuse, neglect, abandonment, exploitation, or trafficking of children; or

(E) the provision of assistance related to carrying a pregnancy to term, preventing abortion, and promoting healthy childbirth.

(B)(1) A taxpayer who makes voluntary cash contributions during the taxable year to an eligible charitable organization is eligible for a tax credit not to exceed fifty percent of his total tax liability for the taxes imposed by this chapter.

(2) Any credit claimed under this section but not used in any taxable year may be carried forward for five consecutive years from the close of the tax year in which the credits were earned.

(C) A person taking a credit authorized by this section shall provide the name of the eligible charitable organization and the amount of the contribution to the department on forms provided by the department.

(D) An eligible charitable organization shall provide the department with a written certification that it meets all criteria to be considered an eligible charitable organization. The organization shall also notify the department of any changes that may affect eligibility under this section.

(E) The eligible charitable organization’s written certification must be signed by an officer of the organization under penalty of perjury. The written certification shall include:

(1) verification of the organization’s status under Section 501(c)(3) of the Internal Revenue Code;

(2) a statement that the organization does not provide, pay for, or provide coverage of abortions and does not financially support any other entity that provides, pays for, or provides coverage of abortions; and

(3) any other information that the department requires to administer this section.

(F) The department shall review each written certification and determine whether the organization meets all the criteria to be considered an eligible charitable organization and notify the organization of its determination. The department may also periodically request recertification from the organization. The department shall compile a list of eligible charitable organizations and make the list available to the public.

(G) Tax credits authorized by this section that are earned by a partnership, limited liability company, S corporation, or other similar pass‑through entity, shall be allocated among all partners, members, or shareholders, respectively, either in proportion to their ownership interest in such entity or as the partners, members, or shareholders mutually agree as provided in an executed document.

(H) A person shall apply for credits with the department on forms prescribed by the department. In the application, the taxpayer shall certify to the department the dollar amount of the contributions made or to be made during the calendar year. Within thirty days after the receipt of an application, the department shall allocate credits based on the dollar amount of contributions as certified in the application. However, if the department cannot allocate the full amount of credits certified in the application due to the limit on the aggregate amount of credits that may be awarded under this section in a calendar year, the department shall so notify the applicant within thirty days with the amount of credits, if any, that may be allocated to the applicant in the calendar year. Once the department has allocated credits to a person, if the contribution for which a credit is allocated has not been made as of the date of the allocation, then the contribution must be made not later than sixty days from the date of the allocation. If the contribution is not made within such time period, then the allocation shall be cancelled and returned to the department for reallocation. Upon final documentation of the contributions, if the actual dollar amount of the contributions is lower than the amount estimated, then the department shall adjust the tax credit allowed under this section.

(I) The aggregate amount of tax credits that may be allocated by the department under this section during a calendar year shall not exceed three million five hundred thousand dollars. However, beginning in 2026, the aggregate amount of tax credits that may be allocated by the department under this section during a calendar year shall not exceed ten million dollars. For credits allocated during a calendar year for contributions to eligible charitable organizations, no more than twenty‑five percent of such credits may be allocated for contributions to a single eligible charitable organization. However, credits not allocated before June 1, 2026 may be allocated without regard to such restriction for the same calendar year.

SECTION 3. This act takes effect upon approval by the Governor.

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