**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3354**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Rutherford

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Introduced in the House on January 14, 2025

Currently residing in the House Committee on **Judiciary**

Summary: Nonprofits

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/5/2024 House Prefiled

12/5/2024 House Referred to Committee on **Judiciary**

1/14/2025 House Introduced and read first time ([House Journal‑page 178](h:\hj\20250114.docx))

1/14/2025 House Referred to Committee on **Judiciary** ([House Journal‑page 178](h:\hj\20250114.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3354&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3354_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 2-1-260 SO AS TO REQUIRE A NONPROFIT CORPORATION THAT HAS AN ANNUAL GROSS REVENUE EXCEEDING ONE BILLION DOLLARS THAT IMPOSES A REDUCTION IN FORCE OF MORE THAN ONE HUNDRED EMPLOYEES TO PREPARE AND PRESENT A REPORT TO CERTAIN COMMITTEES AND ENTITIES DETAILING ALL ECONOMIC AND PROCEDURAL BENEFITS MADE AVAILABLE TO IT AND WHY IT WAS NECESSARY TO IMPOSE THE REDUCTION IN FORCE.

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

SECTION 1. Chapter 1, Title 2 of the S.C. Code is amended by adding:

Section 2-1-260. (A) If a nonprofit corporation located in this State has an annual gross revenue exceeding one billion dollars and in the same year imposes a reduction in force of more than one hundred employees, then the nonprofit corporation must prepare a report detailing all of the economic and procedural benefits set forth in the S. C. Code that the nonprofit corporation is eligible to avail itself of due to its status as a nonprofit corporation. The report also must set forth the monetary value of such benefits, the reasons why each benefit is necessary to its operation, and why it was necessary to impose the reduction in force. The report must be delivered to the Senate Finance Committee, the House Ways and Means Committee, and to the local governing body of each county in which the nonprofit corporation is located no more than thirty days after the reduction in force is imposed. Each committee or local governing body must place the report on its meeting agenda within sixty days of receipt. If the General Assembly is not in session when the report is received, then the report must be placed on each committee’s agenda within sixty days of session being convened. The nonprofit corporation must make its representatives available to testify at each meeting.

(B) For purposes of this section:

(1) economic and procedural benefits include tax credits, deductions, exemptions, exclusions, other preferential tax benefits, and the elimination of administrative requirements;

(2) a reduction in force occurs when a position is eliminated without the intention of replacing the position.

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

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