**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3368**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Long and Forrest

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Introduced in the House on January 14, 2025

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

Summary: Income tax on overtime pay

**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 **Ways and Means**

1/14/2025 House Introduced and read first time ([House Journal‑page 182](h:\hj\20250114.docx))

1/14/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 182](h:\hj\20250114.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3368&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3368_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-1120, RELATING TO MODIFICATIONS TO GROSS INCOME FOR INDIVIDUAL INCOME TAX PURPOSES, SO AS TO EXCLUDE OVERTIME PAY AND CERTAIN BONUS PAY FROM GROSS INCOME.

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

SECTION 1. Section 12-6-1120 of the S.C. Code is amended by adding:

(12) South Carolina gross income does not include any overtime pay received by an individual pursuant to the requirements of the Fair Labor Standards Act nor does it include the first two thousand five hundred dollars of bonus pay received by an individual in the tax year.

SECTION 2. This act takes effect upon approval by the Governor and applies to tax years beginning after 2024.

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