**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3492**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Cobb-Hunter and Kirby

Document Path: LC-0067DG25.docx

Introduced in the House on January 14, 2025

Currently residing in the House

Summary: Earned income tax credit

**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 224)

 1/14/2025 House Referred to Committee on **Ways and Means** (House Journal‑page 224)

 1/16/2025 House Member(s) request name added as sponsor: Kirby

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3492&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3492_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑6‑3632, RELATING TO EARNED INCOME TAX CREDIT, SO AS TO PROVIDE THAT A PORTION OF THE CREDIT IS REFUNDABLE.

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

SECTION 1. Section 12‑6‑3632 of the S.C. Code is amended to read:

 Section 12‑6‑3632. There is allowed as a nonrefundable credit against the tax imposed pursuant to Section 12‑6‑510 on a full‑year resident individual taxpayer an amount equal to one hundred twenty‑five percent of the federal earned income tax credit (EITC) allowed the taxpayer pursuant to Internal Revenue Code Section 32. If the credit allowed by this section exceeds the taxpayer’s state income tax liability, then twenty‑five percent of the excess credit must be refunded to the taxpayer.

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

‑‑‑‑XX‑‑‑‑