**South Carolina General Assembly**

126th Session, 2025-2026

**H. 4294**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Schuessler, Lawson, Pedalino, Brewer, Wooten, Oremus and McGinnis

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Introduced in the House on April 3, 2025

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

Summary: Gross income

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/3/2025 House Introduced and read first time

4/3/2025 House Referred to Committee on **Ways and Means**

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4294&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[04/03/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/4294_20250403.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12-6-1120, RELATING TO GROSS INCOME, SO AS TO PROVIDE THAT GROSS INCOME DOES NOT INCLUDE CERTAIN RETIREMENT BENEFITS RECEIVED FROM THE SOUTH CAROLINA POLICE OFFICERS RETIREMENT SYSTEM OR OTHER retirement benefits received by POLICE OFFICERs, firefighters, OR EMERGENCY MEDICAL TECHNICIANs through a RETIREMENT SYSTEM or pension.

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 retirement benefits received from the South Carolina Police Officers Retirement System or any other retirement benefits received by a police officer, firefighter, or emergency medical technician through a retirement system or pension.

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

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