**South Carolina General Assembly**

126th Session, 2025-2026

**S. 452**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Alexander and Elliott

Companion/Similar bill(s): 4134

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Introduced in the Senate on March 13, 2025

Currently residing in the Senate

Summary: High Growth Small Business Job Creation Act extension

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 3/13/2025 Senate Introduced and read first time (Senate Journal‑page 5)

 3/13/2025 Senate Referred to Committee on **Finance** (Senate Journal‑page 5)

 3/19/2025 Scrivener's error corrected

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=452&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[03/13/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/452_20250313.docx)

[03/19/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/452_20250319.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING ACT 80 OF 2013, RELATING TO THE “HIGH GROWTH SMALL BUSINESS JOB CREATION ACT,” SO AS TO AUTHORIZE THE EXTENSION FOR AN ADDITIONAL TEN YEARS; AND BY AMENDING SECTION 11‑44‑10, RELATING TO THE CITATION OF THE ACT, SO AS TO RENAME THE ACT THE “HIGH GROWTH SMALL BUSINESS JOB CREATION ACT OF 2013 ‑ ANGEL INVESTOR TAX CREDIT ACT.”

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

SECTION 1. Section 1.B. of Act 80 of 2013, as last amended by Act 138 of 2020, is amended further to read:

B. The provisions of Chapter 44, Title 11, contained in this act, are repealed on December 31, 20252035. Any carry forward credits shall continue to be allowed until the ten‑year time period in Section 11‑44‑40(B) is completed.

SECTION 2. Section 11‑44‑10 of the S.C. Code is amended to read:

 Section 11‑44‑10. This chapter may be cited as the “High Growth Small Business Job Creation Act of 2013 ‑ Angel Investor Tax Credit Act.”

SECTION 3. Chapter 44, Title 11 is retitled the “High Growth Small Business Job Creation Act ‑ Angel Investor Tax Credit Act.”

SECTION 4. This act takes effect upon approval by the Governor.

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