

South Carolina General Assembly
123rd Session, 2019-2020

H. 5581

STATUS INFORMATION

General Bill

Sponsors: Rep. Gilliard

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Introduced in the House on September 15, 2020

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

Summary: Not yet available

HISTORY OF LEGISLATIVE ACTIONS

<u>Date</u>	<u>Body</u>	<u>Action Description with journal page number</u>
9/15/2020	House	Introduced and read first time (House Journal-page 121)
9/15/2020	House	Referred to Committee on Ways and Means (House Journal-page 121)

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VERSIONS OF THIS BILL

[9/15/2020](#)

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A BILL

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-3810 SO AS TO PROVIDE AN INCOME TAX CREDIT FOR CERTAIN EMPLOYERS WHO PAY OPTIONAL HAZARD COMPENSATION TO A FRONTLINE EMPLOYEE DURING A STATE OF EMERGENCY, DECLARED PUBLIC EMERGENCY, OR BOTH, INCLUDING THE COVID-19 PANDEMIC.

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

SECTION 1. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12-6-3810. (A) An employer in this State is allowed an income tax credit equal to fifty percent of the optional hazard compensation paid in income tax years after 2019, but before 2022, to any frontline employee during a state of emergency, declared public emergency, or both, including the Covid-19 pandemic.

(B) If a public employer provides hazard compensation to an employee, then the employee may claim the credit allowed under this section.

(C) If the credit allowed under this section exceeds the state income tax liability for the taxable year, any unused credit may be carried forward for five succeeding taxable years.

(D) The department may require documentation that it considers necessary to administer the credit.

(E) For the purposes of this section:

(1) ‘Frontline employee’ means a person who routinely works directly in person with the public in the course of his employment.

(2) ‘Public employer’ means the State or any political subdivision thereof, including school districts.

1 (3) 'Public health emergency' means a public health
2 emergency declared by the Department of Health and
3 Environmental Control pursuant to the Emergency Health Powers
4 Act.

5 (4) 'State of emergency' means a state of emergency declared
6 by the Governor pursuant to Section 25-1-440."

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

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