

**South Carolina General Assembly**  
123rd Session, 2019-2020

**H. 5577**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Reps. King, Brawley, Ott and Henegan

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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
9/15/2020	House	Referred to Committee on <b>Ways and Means</b>

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**VERSIONS OF THIS BILL**

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**A JOINT RESOLUTION**

TO PROVIDE AN INCOME TAX CREDIT FOR CERTAIN EMPLOYERS WHO ALLOW AN EMPLOYEE PAID LEAVE WHILE THAT EMPLOYEE IS UNDER QUARANTINE DUE TO COVID-19.

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

SECTION 1. (A) For income tax years 2020 and 2021 there is allowed an income tax credit for an employer who allows an employee paid leave while that employee is under quarantine due to COVID-19. The amount of the credit is equal to twenty-five percent of the salary or wages the employer pays the employee during the leave period.

(B) If the credit exceeds the taxpayer's tax liability for the taxable year, the excess amount may be carried forward for credit against income taxes in the next five succeeding taxable years.

SECTION 2. This joint resolution takes effect upon approval by the Governor.

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