

A BILL

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY REPEALING CHAPTER 6 OF TITLE 12 RELATING TO THE SOUTH CAROLINA INCOME TAX ACT; AND TO PROVIDE FOR THE PHASE-OUT OF EXISTING INCOME TAX OBLIGATIONS AND ADMINISTRATIVE PROCESSES.

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

SECTION 1. Chapter 6 of Title 12 of the S.C. Code is repealed.

SECTION 2. Notwithstanding the repeal in SECTION 1:

(A) All income tax liabilities accrued before the effective date of this act remain due and payable under the provisions of Chapter 6 of Title 12 as they existed prior to repeal.

(B) The South Carolina Department of Revenue shall continue to administer, collect, and enforce any outstanding income tax obligations, refunds, audits, or appeals arising from taxable periods ending before the effective date of this act.

(C) Any rules, regulations, forms, or procedures adopted under Chapter 6 of Title 12 remain in effect solely for the purposes outlined in subsections (A) and (B) until all such matters are resolved.

SECTION 3. This act takes effect January 1, 2026.