



South Carolina House of Representatives

Legislative Update

Robert W. Harrell, Jr., Speaker of the House

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NOTE: THESE SUMMARIES ARE PREPARED BY THE STAFF OF THE SOUTH CAROLINA HOUSE OF REPRESENTATIVES AND ARE NOT THE EXPRESSION OF THE LEGISLATION'S SPONSOR(S) OR THE HOUSE OF REPRESENTATIVES. THEY ARE STRICTLY FOR THE INTERNAL USE AND BENEFIT OF MEMBERS OF THE HOUSE OF REPRESENTATIVES AND ARE NOT TO BE CONSTRUED BY A COURT OF LAW AS AN EXPRESSION OF LEGISLATIVE INTENT.

HOUSE WEEK IN REVIEW

The House of Representatives approved S.929, “**BENJI’S LAW**”, and enrolled the bill for ratification. The legislation establishes new **SAFETY REQUIREMENTS FOR MINIATURE TRAIN AMUSEMENT RIDES** in public parks. Before the Department of Labor, Licensing and Regulation may issue or renew a permit for a miniature train amusement ride, the legislation requires: (1) the ride to have a properly operating speedometer; (2) the ride to be equipped with a regulating device that restricts the train’s maximum speed; (3) all drivers operating the ride to satisfy new training requirements; and (4) the ride to pass safety inspections that must be conducted on an annual basis, if not more frequently.

The House approved and sent to the Senate H.4690, the “**JASON FLATT ACT**”. Under this legislation, the Department of Education shall require two hours of training in **YOUTH SUICIDE AWARENESS AND PREVENTION** as a requirement for the renewal of credentials for middle and high school teachers. This new required training counts toward the total of one hundred twenty credits required for the renewal of teacher certification. The department is required to develop guidelines for training and materials that may be used by schools and school districts; school districts may approve training materials for their employees. The new training requirement may be satisfied through self review of suicide prevention materials. No person shall have a cause of action for any loss or damage caused by any act or omission resulting from the implementation of the provisions or resulting from any training required by these provisions, or lack of training, unless the loss or damage was caused by wilful or wanton misconduct. The training required by these provisions, or lack of training, must not be construed to impose any specific duty of care.

The House rejected H.4592, legislation offered as a means of **COMBATING UNEMPLOYMENT COMPENSATION FRAUD** more effectively through enhanced penalties and the creation of a Special Investigations Unit within the Department of Employment and Workforce charged with the responsibility of enforcing all laws relating to unemployment insurance fraud in conjunction with the Attorney General’s Office.

The House concurred in Senate amendments to H.3750 and enrolled the bill for ratification. The legislation revises provisions for independent **AUTOPSIES** ordered by coroners or medical examiners in instances of patient death at health care facilities so as to allow the autopsy to be performed by the health care facility where the death occurred, by a physician employed by the facility, or by a physician connected to the treatment of the deceased only in instances where the coroner or medical examiner certifies that there is no reasonable alternative. The legislation also revises provisions for the Vulnerable Adults Investigations Unit of the South Carolina Law Enforcement Division by providing that when a coroner rules that the death of an individual in a veterans nursing home under the authority of the Department of Mental Health results from natural causes, SLED is not required to conduct an investigation regarding the individual’s death.

The House concurred in Senate amendments to H.3583 and enrolled the bill for ratification. The legislation **UPDATES STATE INCOME TAX LAW’S REFERENCE TO THE FEDERAL INTERNAL REVENUE CODE** to include its most recent amendments.

The House amended, approved, and sent to the Senate **H.3390** which relates to **PETITIONING A COURT TO ABANDON OR CLOSE A STREET, ROAD, OR HIGHWAY**. The legislation provides that notice of intention to file a petition must be posted along the street, road, or highway subject to the approval of the location of the posting by the governmental entity responsible for maintenance of the street, road, or highway. The Department of Transportation shall promulgate regulations to establish the minimum mandatory size, language, and specific positioning of the posted signs.

The House approved and sent to the Senate **H.4639**. This bill adopts the 2009 Edition of the International Energy Conservation Code as the **STATE ENERGY STANDARD** for building code purposes, updating the current statutory reference to the 2006 edition of the code.

The House appointed a conference committee to address its differences with the Senate on **H.3506**, a bill revising **ECONOMIC DEVELOPMENT PROVISIONS**.

HOUSE COMMITTEE ACTION

AGRICULTURE, NATURAL RESOURCES AND ENVIRONMENTAL AFFAIRS

The full Agriculture, Natural Resources and Environmental Affairs Committee met on Wednesday, February 22, 2012, and reported out two bills.

The committee gave a favorable with amendment recommendation to **H.4654**, **PROHIBITING THE DISCHARGE OF POLLUTANTS INTO THE ENVIRONMENT AND REMEDIES FOR VIOLATIONS**. As a result of a recent Supreme Court case ruling for a violation of discharge of pollutants, the legislation restores the “no private cause of action” created by or exists under the Pollution Control Act. The legislation makes this provision retroactive and extinguishes any right, claim, or cause of action arising as a result of discharge violations.

The committee gave a favorable with amendment recommendation to **H.4689**, which provides **HEALTH AND SANITARY REQUIREMENTS FOR HOME-BASED FOOD PRODUCTION OPERATIONS**. A home-based food production operation is an individual operating out of the individual’s dwelling, which prepares, processes, packages, stores and distributes non-potentially hazardous foods (such as candy and noncreme filled baked goods) for sale directly to a person. These operations may not sell food items at wholesale and these operations are not retail food establishments. The bill also provides procedures for protecting food items prepared for sale.

All food items packaged at the operation for sale must be properly labeled, complying with all federal laws and regulations, including Fair Packaging Requirements and Food Allergen Labeling. The label must include the name and address of home based food operation; the name of the product being sold; the ingredients used to make the product in descending order of predominance by weight; and the conspicuous statement printed

in all capital letters, "NOT FOR RESALE - PROCESSED AND PREPARED BY A HOME BASED FOOD PRODUCTION OPERATION THAT IS NOT SUBJECT TO SOUTH CAROLINA'S FOOD SAFETY REGULATIONS".

The home based food production operation may apply for an exemption from inspection and label review by the Department of Agriculture if annual sales are less than fifteen thousand dollars. The exemption does not limit the Department's authority to investigate a complaint or food borne illness outbreak.

Relating to county solid waste programs, the committee gave a favorable with amendment recommendation to **H.4721**, legislation regarding the "**BUSINESS FREEDOM TO CHOOSE ACT**". This bill adds the "Business Freedom to Choose Act" which provides that a county ordinance that restricts solid waste disposal at a permitted facility or impedes the development or implementation of a recycling program is inconsistent with the requirements of the Solid Waste Management Plan. As a result, the bill makes technical corrections and deletes obsolete language that restricts development. The bill further adds that a local government may not be held liable for any costs or damages resulting from operation of privately owned or operated solid waste management facility solely on the basis that solid waste managed at the facility was generated within the jurisdiction of the local government.

JUDICIARY

The full Judiciary Committee met on Tuesday, February 21, and reported out four bills.

H.4678 received a favorable report. Relating to **METHODS OF ENTERING A SATISFACTION OF MORTGAGE IN THE PUBLIC RECORDS**, this legislation provides that the mortgagee of record, the owner or holder of the debt instrument secured by the mortgage, the trustee or beneficiary of a deed of trust, or the legal representative or attorney-in-fact of any of those parties may execute a mortgage satisfaction or deed of trust release. The legislation provides a procedure and form for use in this execution.

The full Judiciary Committee gave a favorable with amendment recommendation to **H.3235**, which makes revisions pertaining to the **FREEDOM OF INFORMATION ACT (FOIA)**. Highlights of the legislation include the following.

Access to Public Records

Current law provides that any person has a right to inspect or copy any public record of a public body, unless that record is exempt under FOIA, in accordance with reasonable rules concerning time and place of access. This legislation adds provisions about a person receiving electronic transmission of public records.

Fees

Relating to fees that may be charged under FOIA, the legislation provides that a public body may not charge for staff time associated with gathering or reproducing the records. Fees charged by a public body may not exceed the prevailing commercial rate for producing the copies; copy charges may not apply to records that are stored or

transmitted in an electronic format. The legislation also allows for a deposit not to exceed 25% of the total cost for reproduction of the records to be required prior to the public body searching for or making copies of records.

Time Frame in Which Certain Records Must be Furnished

Relating to the time frame in which certain records must be furnished under FOIA, the legislation requires the public body to notify the person making a request of its determination as soon as possible but in no more than fifteen calendar days. If the request is granted, the records must be furnished or made available for inspection or copying no later than 30 days (except Saturdays, Sundays, and legal public holiday) from the date of the original request, unless the records are more than 24 months old in which case the public body may use no more than 45 additional calendar days to produce the records.

Certain records of a public body must be made available for public inspection and copying during the hours of operation of the public body, unless exempt, without the requestor being required to make a written request to inspect or copy the records when the requestor appears in person. The legislation also allows a public body to comply with this requirement by placing records in a form that is both convenient and practical for use on a publicly available internet site, but the public body must also produce documents if requested to do so. The legislation also adds to the list of records subject to this requirement documents produced by the public body or its agent that were distributed to or reviewed by a member of the public body during a public meeting for the preceding six month period.

Exemptions

The legislation deletes an existing exemption in FOIA for memorandum, correspondence, and working papers in the possession of individual members of the General Assembly and their immediate staffs.

H.4570 received a favorable with amendment report. This legislation revises various **PROBATE COURT COSTS AND FEES**.

The Judiciary Committee gave a favorable with amendment recommendation to **H.4473**, legislation which places a **PROHIBITION ON CERTAIN CHILD MOLESTERS OBTAINING CHILD CUSTODY**. In making a decision regarding custody of a minor child, in addition to other existing factors specified by law, the legislation provides that the court must consider and may not grant custody of a minor child to a parent, guardian, or another person who was found guilty of criminal sexual conduct with a minor in the first degree. The legislation further provides that no child may be placed in foster care with a person who was found guilty of criminal sexual conduct with a minor in the first degree. In making a decision regarding adoption of a minor child, in addition to other existing factors specified by law, the legislation provides that the court must consider and may not grant an adoption petition of a person who was found guilty of criminal sexual conduct with a minor in the first degree.

LABOR, COMMERCE AND INDUSTRY

The Labor, Commerce and Industry Committee met on February 23 and reported out two bills.

The committee gave a report of favorable with amendments on **H.3093**, the "**MUSIC THERAPY PRACTICE ACT**", which establishes a certification process for music therapists with the Department of Consumer Affairs to ensure a high degree of professional conduct among therapists utilizing clinical and evidence-based music interventions with their clients.

The committee gave a favorable report on **H.4205**, a bill authorizing the **CONVERSION TO A PUBLIC SERVICE DISTRICT** for the Kershaw County and Lee County Regional Water Company so that it can take advantage of a more favorable tax status and financing terms than are now available under its present organization as a nonprofit corporation.

MEDICAL, MILITARY, PUBLIC AND MUNICIPAL AFFAIRS

The full Medical, Military, Public and Municipal Affairs Committee met on Tuesday, February 21, 2012.

The committee gave a favorable report to **H.4093**, the "**HONOR AND REMEMBER**" **FLAG DESIGNATION**. The bill designates the Honor and Remember Flag as the Official State Emblem of Service and Sacrifice by those in the United States Forces who gave their lives in the line of duty.

WAYS AND MEANS

The Ways and Means Committee met during the week and reported out its \$6.5 billion proposed **STATE GOVERNMENT BUDGET** for fiscal year 2012-2013, which includes \$5.975 billion in recurring general funds.

For K-12 education, an additional \$152 million is included for Education Finance Act items allowing for an increase in the Base Student Cost to \$2,012 per student. School districts are required to use these additional funds to provide at least a 2% pay raise for teachers and all other school and school district employees.

The legislation discontinues state-funded teacher salary supplements for National Board Certification by suspending the incentive program for new applicants during the coming fiscal year.

Full funding is provided for the Medicaid program's Maintenance of Effort which allows the program to continue to offer services at the current level.

Over \$18 million in funding is restored for the Department of Mental Health.

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\$3.6 million is provided to Vocational Rehabilitation for a nearly complete match of available federal funds.

Over \$24 million is devoted to worker training through the Ready SC Program at the state's technical colleges.

\$47 million in capital reserve funds is devoted towards paying off the Unemployment Insurance Loan that the state had to obtain from the federal government when South Carolina's jobless benefit fund became insolvent. This funding is sufficient to lower from \$363.75 to \$325.21 the average unemployment tax that the state's businesses pay for each employee.

The proposed budget includes an additional \$10 million for the Deal Closing Fund that the Department of Commerce uses to recruit new business to South Carolina.

Funding is increased for the destination-specific tourism advertising program at the Department of Parks, Recreation, and Tourism.

\$28.25 million is included to grant a 2% state employee pay raise.

An additional 3% pay raise is provided for Class One officers at the Department of Public Safety, The Department of Probation, Pardon, and Parole Services, and the Department of Natural Resources for a total raise of 5% for these employees.

\$21 million in new funds is provided for the state's two primary law enforcement departments, South Carolina's Law Enforcement Division (SLED) and the Department of Public Safety.

Nearly \$400 million is devoted towards full funding of the state's 7% financial reserves.

In conjunction with appropriations legislation, the committee gave a favorable report on **H.4710** a joint resolution to suspend the statutory requirement that **ALTERATIONS TO STATE AID TO POLITICAL SUBDIVISIONS** must be approved in separate legislation. The proposed budget suspends the requirement of distributing 4.5 percent of the previous year's state general fund amount to the counties and municipalities and, instead, keeps the Local Government Fund at its current reduced level of \$182 million. A flexibility provision is included that allows a political subdivision to reduce its support of any state mandated program or requirement by up to a percentage equal to the reduction in the Local Government Fund. Local governments may not, however, reduce support for solicitors, public defenders, or any judicial functions.

\$30 million is provided to be divided among County Transportation Committees for road resurfacing projects.

The Harbor Deepening Reserve Fund is created within the State Ports Authority and \$180 million is provided to pay the state's full share of deepening the Charleston Harbor so that South Carolina can remain competitive in maritime shipping with a port capable of accommodating the larger vessels that will pass through the newly-expanded Panama Canal.

A budget proviso prohibits counties, municipalities, and all other local government entities from using taxpayer funds to pay for lobbying activities.

BILLS INTRODUCED IN THE HOUSE THIS WEEK

AGRICULTURE, NATURAL RESOURCES, AND ENVIRONMENTAL AFFAIRS

S.1020 DEER HUNTING Sen. Cromer

This bill makes it unlawful to hunt deer with firearms within three hundred yards of a residence without the permission of the owner and occupant.

H.4788 FRESHWATER RECREATIONAL FISHING Rep. Sellers

This bill deletes the current provision that allows the Department of Natural Resources to designate up to two "free fishing days" to residents who do not possess fishing licenses or permits. As a result, the bill designates the fourth day of July and National Memorial Day as days when a resident is not required to possess a license or permit for freshwater recreational fishing. This provision does not apply to individuals fishing for commercial purposes.

EDUCATION AND PUBLIC WORKS

S.710 VETERAN STATUS DESIGNATION ON DRIVER'S LICENSE AND SPECIAL IDENTIFICATION CARD Sen. Knotts

Upon an individual's request, proof of eligibility and payment of appropriate fee, this legislation allows the Department of Motor Vehicles to include a veteran status designation on a driver's license or special identification card.

S.833 TUITION RATES FOR ACTIVE DUTY MILITARY PERSONNEL FOR CERTAIN COURSES Sen. Jackson

This legislation provides that active duty military personnel may be charged less than the undergraduate tuition rate for South Carolina residents for courses that are presented on a distance basis, regardless of residency. The term 'active duty military personnel' includes, but is not limited to, active duty guardsmen and active duty reservists.

H.4794 BOARDS OF TRUSTEES OF CERTAIN STATE INSTITUTIONS OF HIGHER LEARNING Rep. Barfield

This legislation makes revisions relating to the boards of trustees of certain four-year state-supported institutions of higher learning including the University of South Carolina, Clemson University, the Medical University of South Carolina, the Citadel, Winthrop University, South Carolina State University, Lander University, Francis Marion University, and Coastal Carolina University. The legislation adds two members to the board of trustees of each institution and provides for the manner of appointment of these additional members.

H.4888 REVISIONS RELATING TO THE DEPARTMENT OF MOTOR VEHICLES AND THE DEPARTMENT OF PUBLIC SAFETY Rep.

Thayer

This legislation makes a variety of technical and other changes pertaining to the Department of Public Safety and the Department of Motor Vehicles. Among other things, this legislation updates numerous statutes to reflect that the Department of Motor Vehicles is no longer under the Department of Public Safety.

JUDICIARY

S.1025 ELECTION LAW REVISIONS Sen. Campsen

With regards to municipal elections, the legislation changes the deadline for certifying results from one day to two days. Relating to the county board of canvassers, the legislation changes the meeting date from Friday to Monday. Relating to the canvass of votes, the legislation changes the deadline from Saturday to Tuesday. The legislation requires post-election audits to be conducted by county election commissions for all elections pursuant to regulations promulgated by the State Election Commission. Relating to the convening of county commissioners as county boards of canvassers, this legislation changes the deadline from Saturday to Tuesday.

H.4789 PROPOSED AMENDMENT TO THE STATE CONSTITUTION PROVIDING FOR TERM LIMITS FOR LEGISLATORS Rep. Sellers

This legislation proposes to amend the State Constitution relating to qualifications of Members of General Assembly so as to provide for term limits. Beginning with those House Members elected at the 2014 general election or who take office after that date, once these persons have thereafter served eight full terms or sixteen years in the House of Representatives, whether or not any of this service has been consecutive, this proposed amendment provides that they are not eligible to serve as a Member of the House of Representatives. Beginning with those members of the Senate elected at the 2014 general election or who take office after that date, once these persons have thereafter served four full terms or sixteen years in the Senate, whether or not any of this service has been consecutive, this proposed amendment provides that they are not eligible to serve as a member of the Senate. The proposed amendment must be submitted to the qualified electors at the next general election.

H.4798 MUNICIPAL COURT Rep. McLeod

Relating to the trial of a person in a municipal court, this legislation revises the period of time in which a person must be tried after the date of his arrest.

H.4820 RETAIL SALES AT LICENSED PREMISES OF A MICRO-DISTILLERY OR MANUFACTURER Rep. Harrison

Relating to retail sales at a licensed premises of a micro-distillery or manufacturer, this legislation increases the amount that may be sold in one business day from three bottles to one case.

H.4821 FILING OF COURT DOCUMENTS BY ELECTRONIC MEANS Rep. G. M. Smith

This legislation provides for the filing of court documents by electronic means from an integrated electronic filing (e-filing) system; it further provides that fees generated from e-filing are to be used in support of court technology.

**H.4824 REVISIONS PERTAINING TO THE REPEAL OF SECTION 56-1-745
WHICH RELATES TO THE SUSPENSION OF A DRIVER'S LICENSE
OF A PERSON CONVICTED OF A CONTROLLED SUBSTANCE
VIOLATION Rep. Rutherford**

This legislation makes revisions pertaining to the repeal of Section 56-1-754, which relates to the suspension of a driver's license of a person convicted of a controlled substance violation. This particular code section was repealed by the General Assembly last year by Act 13 of 2011. This legislation enacts language in order to carry out the intentions of the General Assembly when it enacted this legislation to discontinue the suspension of the driver's license of a person who was charged with a controlled substance violation before April 12, 2011, but whose conviction occurred on or after April 12, 2011.

**H.4825 RESTRICTIONS ON A SOLICITOR'S WORTHLESS CHECK UNIT
Rep. Rutherford**

This legislation provides that the Worthless Check Unit may not accept a case when the unit previously collected full restitution from the drawer of the check, draft, or other written order before prosecution was initiated on more than three occasions when the amount of full restitution, exclusive of any other fee or charge, exceeds one thousand dollars.

**H.4826 SCREENING OF CANDIDATES FOR MAGISTRATES COURT
Rep. Rutherford**

This legislation requires candidates for magistrates court to be screened by the Judicial Merit Selection Commission before they may be appointed by the Governor by and with the consent of the Senate.

H.4827 MAGISTRATE REVIEW OF GAMING DEVICES Rep. Rutherford

This legislation provides for the certification of lawful machines, boards, and other devices by a magistrate. The legislation provides that the certification must be in writing and allows a magistrate to charge a fee for the certification. The certification must be maintained on the premises of the business establishment at all times.

LABOR, COMMERCE AND INDUSTRY

**H.4786 UNEMPLOYMENT BENEFITS FOR PRIVATE EMPLOYEES IN
CONTRACTUAL RELATIONSHIPS WITH INSTITUTIONS OF HIGHER
EDUCATION Rep. Sandifer**

This bill revises provisions governing payment of unemployment benefits to employees of institutions of higher education or to persons employed by a governmental agency or entity which is established and operated exclusively for the purpose of providing services to one or more educational institutions so as to extend these provisions so that they also apply to services provided by an individual for an educational institution employed by a private employer holding a contractual relationship with the educational institution.

H.4787 “PORTABLE ELECTRONICS INSURANCE ACT” Rep. Brady

This bill enacts the “Portable Electronics Insurance Act” to provide for the licensure and regulation of vendors of insurance covering the repair or replacement of portable electronic devices. The legislation provides requirements relating to the sale of portable electronics insurance, establishes disclosure requirements for vendors of such insurance to prospective consumers, provides licensure fees and surcharges, and establishes penalties for violations.

H.4801 PIONEER RURAL WATER DISTRICT Rep. Sandifer

This bill revises the qualifications of persons who may be appointed to the governing board of the Pioneer Rural Water District of Oconee and Anderson Counties and the manner of their appointment. The legislation provides that the district must not contract for or undertake the construction of any new freshwater treatment facilities until January 1, 2016.

H.4822 BANK OF SOUTH CAROLINA Rep. J. H. Neal

This bill establishes the Bank of South Carolina as financial institution owned, controlled, and operated by the state and provides for its governance, authority, and purposes of encouraging and promoting commerce, economic development, industry, and agriculture this state.

H.4823 PROHIBITING AN INDIVIDUAL’S CREDIT SCORE FROM BEING THE BASIS OF ANY PERSONNEL ACTION Rep. J. H. Neal

This bill provides that an individual’s credit score must not be the basis of any personnel action such as employment, termination, demotion, or promotion of an employee. A violator is guilty of a misdemeanor subject to a fine of not less than ten nor more than fifty dollars or imprisonment for not less than ten nor more than thirty days.

WAYS AND MEANS

H.4795 SECOND HOME PROPERTY TAX EXEMPTION Rep. R. L. Brown

This bill authorizes a property tax exemption equal to one third of the fair market value of a second home if every owner is eligible to deduct interest on any acquisition indebtedness on the second home, either directly, or as a pass through expense, as a personal expense on the owners individual or fiduciary federal income tax return. The exemption is not allowed if the residence is a vacation time share arrangement.

H.4802 “SOUTH CAROLINA ABANDONED BUILDINGS REVITALIZATION ACT” Rep. J. E. Smith

This bill enacts the “South Carolina Abandoned Buildings Revitalization Act” which provides that a taxpayer making investments of a certain size in rehabilitating an abandoned building may, at his option, receive specified income tax credits or credits against the property tax liability.

H.4816 TAX CODE REVISIONS Rep. White

This bill revises numerous tax law provisions.

H.4817 ALTERNATIVE FUEL PURCHASE INCENTIVE EXTENSION Rep. White

This bill extends by one year the incentive for ethanol-based and biodiesel alternative fuel purchases so that they will expire before July 1, 2013.

H.4819 RESOLUTION SUPPORTING A STATE EMPLOYEE COST OF LIVING INCREASE Rep. Gilliard

This House Resolution expresses the strong commitment and deep appreciation of the members of the South Carolina House of Representatives to the loyal and dedicated employees of this state by supporting a state employee cost of living increase in the 2012-2013 General Appropriations Act.

H.4885 MOPED REGISTRATION AND REGULATION Rep. Lucas

This bill establishes new provisions for the registration of mopeds by the Department of Motor Vehicles that includes a new class of license plate for mopeds and registration fees. The legislation revises provisions governing the operation of mopeds including a provision that no person may operate a moped at a speed in excess of thirty miles an hour, rather than the current twenty-five, or on a highway with a maximum speed limit that is greater than forty-five miles an hour.

H.4894 TAX CREDITS FOR TUITION AT INDEPENDENT SCHOOLS OR NONRESIDENT PUBLIC SCHOOLS, HOME SCHOOL EXPENSES, AND CONTRIBUTIONS TO NEED-BASED SCHOLARSHIP PROGRAMS Rep. White

This bill authorize an income tax deduction for tuition paid by a parent or legal guardian for their child or ward to attend an independent school or a public school outside the child's or ward's school district of residence. The legislation authorizes a similar income tax deduction for home school expenditures. The legislation authorizes a credit against a taxpayer's South Carolina income tax liability or certain other tax liability for contributions made to nonprofit scholarship funding organizations that provide grants for children who are eligible for the federal free or reduced school lunch program, who are "exceptional needs" children, or whose families meet the requirements for federal Medicaid benefits to attend independent schools of their choice.

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