
State of South Carolina
Department of Revenue
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Website Address: <http://www.sctax.org>

SC INFORMATION LETTER #04-1

SUBJECT: Law Enforcement, Firefighter, and Emergency Medical Service Personnel Subsistence Allowance – Increase for 2003 and Correction of Amount on 2003 Form SC 1040 (Income Tax)

DATE: January 8, 2004

AUTHORITY: Act No. 91, Part IB, Section 36, Proviso 36.26
S. C. Code Ann. Section 12-4-320 (Supp. 2000)
SC Revenue Procedure #03-1

SCOPE: An Information Letter is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value, and is not binding on the public or the **Department**.

Law:

Code Section 12-6-1140(6) provides qualifying individuals a subsistence allowance deduction in computing South Carolina taxable. It reads:

a subsistence allowance of five dollars a day for federal, state, and local law enforcement officers paid by a political subdivision of this State, the government of this State, or the federal government, for each regular work day in a taxable year and full time firefighters and emergency medical service personnel may deduct as a subsistence allowance five dollars a day for each regular work day in a taxable year.

Law Change for Tax Year 2003 Only:

For tax year 2003 only, the subsistence deduction allowed pursuant to Code Section 12-6-1140(6) is increased from \$5.00 to \$6.67 for each regular work day. This temporary change was enacted by the General Assembly in 2003 as part of the budget bill. Unless reenacted by the General Assembly in the next legislative session, the subsistence allowance will return to \$5.00 a day for each regular work day in the 2004 taxable year and thereafter.

Correction of Amount on 2003 Form SC 1040 and Instructions:

Caution: This temporary increase was inadvertently omitted from the 2003 South Carolina individual income tax return. Line 54 on form SC 1040 and the instructions to this line should reflect the daily subsistence allowance as \$6.67. The long form and the instructions incorrectly refer to the amount as \$5.00 per day.