

STATUTES AT LARGE
General and Permanent Laws--2015
SECTION 117 - X90-GENERAL PROVISIONS

117.122. (GP: ABLE Savings Expense Fund) For the current fiscal year, the South Carolina ABLE Saving Expense Fund is established in the Office of the State Treasurer to allow for tax-exempt savings accounts for disability-related expenses for individuals defined as being entitled to benefits based on blindness or disability under Title II or XVI of the Social Security Act, or individuals with a disability certification, which must state that “the individual has a medically determinable physical or mental impairment, which results in marked and severe functional limitations, and which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months,” or is blind. The certification must include the diagnosis and be signed by a physician.