

SECTION 12-6-3665. Credit for sales tax paid on purchases of tangible personal property to retrofit residence.

(A) An individual taxpayer is allowed a credit from the income tax imposed pursuant to Section 12-6-510 for South Carolina state sales or use taxes paid on purchases of tangible personal property used to retrofit the individual's legal residence pursuant to Section 12-6-3660. The credit amount is calculated by multiplying by six percent the purchase price of tangible personal property for which the individual may claim the income tax credit in Section 12-6-3660. The maximum credit allowed under this section is one thousand five hundred dollars.

(B) The cost of items that otherwise qualify for the credit that are purchased with grant funds awarded pursuant to Section 38-75-485 are not eligible for this credit if the grants are not included in the income of the taxpayer.