

**South Carolina Code of Laws
Unannotated**

Title 12 - Taxation

CHAPTER 6

South Carolina Income Tax Act

ARTICLE 1

Adoption of Internal Revenue Code-Definitions

SECTION 12-6-40. Application of federal Internal Revenue Code to State tax laws.

(A)(1)(a) Except as otherwise provided, "Internal Revenue Code" means the Internal Revenue Code of 1986, as amended through February 9, 2018, and includes the effective date provisions contained in it.