

**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.