


R. Wes Hayes, Jr.
Chairman

L. Jeffrey Perez, Ph.D.
President and Executive Director



MEMORANDUM

TO: Presidents, South Carolina Public Institutions of Higher Learning

FROM: L. Jeffrey Perez, President and Executive Director 

DATE: February 25, 2026

SUBJECT: South Carolina Income Tax Credit for Tuition

South Carolina Act 40 of 2017 increased the amount of the income tax credit for tuition at both two- and four-year institutions for tax years after 2017. South Carolina Code Section 12-6-3385, as amended, provides that students attending public or independent institutions of higher education in South Carolina are allowed a refundable individual income tax credit equal to fifty percent tuition paid, not to exceed \$1,500, during that taxable year.

The statute requires that the Commission on Higher Education (CHE) and the State Board for Technical and Comprehensive Education work with public two- and four-year institutions to develop a plan to notify each student of the tax credit and promote resources that assist students in applying for the credit. Currently, the South Carolina Department of Revenue (DOR) generates the tax form students may use to determine eligibility and apply for the credit. The form can be accessed on DOR's website at: https://dor.sc.gov/sites/dor/files/forms/1319_2025.pdf.

To increase awareness of the opportunity for students to apply for this tax credit, the CHE will publish links to the form and provide summary information in the student resources section of our website. Please ensure that your staff are notifying qualifying students of the tax credit and promoting resources which may help students apply.

We look forward to working with you to ensure students have access to every resource available to mitigate the costs associated with pursuing higher education in the state.

cc: Dr. Tim Hardee, President and Executive Director, S.C. Technical College System
Dr. Robert Lloyd, President and CEO, S.C. Independent Colleges and Universities



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