

**From:** Pitts, Ted <TedPitts@gov.sc.gov>  
**To:** Meredith Cleland (clelanm@sctax.org) <clelanm@sctax.org>  
Blume, William <bill.blume@sctax.org>  
**CC:** Veldran, Katherine <KatherineVeldran@gov.sc.gov>  
**Date:** 1/30/2014 2:57:50 PM  
**Subject:** FW: Legislator Tax Home Per Diem Rates - SEND TO YOUR TAX PREPARER

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Meredith,

Can someone call Rep Smith today with the info he needs.

Please confirm it has been done.

Thanks,

Ted

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**From:** Garry R. Smith [mailto:GarrySmith@schouse.gov]  
**Sent:** Thursday, January 30, 2014 2:40 PM  
**To:** Pitts, Ted  
**Subject:** Fwd: Legislator Tax Home Per Diem Rates - SEND TO YOUR TAX PREPARER

Ted, I have been trying to get a response on this since Monday morning on this and have not received a return call or email from DOR. Can you help?

Sent from my iPad

Begin forwarded message:

**From:** "mcochran3939@charter.net" <mcochran3939@charter.net>  
**Date:** January 30, 2014 at 2:36:55 PM EST  
**To:** "Garry R. Smith" <GarrySmith@schouse.gov>  
**Subject: RE: Fwd: Legislator Tax Home Per Diem Rates - SEND TO YOUR TAX PREPARER**

Garry - I got two attachments - One (one page) and One (two page). By the way the SC Tax website for employer tax withholding payments and quarterly withholding returns is still not working. It has been down 8 of the last nine business days. The returns\reposits for the quarter are due tomorrow for federal and we try to prepare the SC ones at the same time. Due to website problems that is not possible this year and it is creating a real mess for CPAs. Mark.

On Thu, Jan 30, 2014 at 11:37 AM, Garry R. Smith wrote:

Mark, let me know if the attachments did not come through.

Sent from my iPad

Begin forwarded message:

From: Charles Reid

<[CharlesReid@schouse.gov](mailto:CharlesReid@schouse.gov)<<mailto:CharlesReid@schouse.gov>>>

Date: January 30, 2014 at 8:28:36 AM EST

To: ALLREPRESENTATIVES

<[ALLREPRESENTATIVES@sclpits.local](mailto:ALLREPRESENTATIVES@sclpits.local)<<mailto:ALLREPRESENTATIVES@sclpits.local>>>

Cc: Shirley Black

<[ShirleyBlack@schouse.gov](mailto:ShirleyBlack@schouse.gov)<<mailto:ShirleyBlack@schouse.gov>>>

Subject: FW: Legislator Tax Home Per Diem Rates - SEND TO YOUR TAX  
PREPARER

Dear House Members:

Attached is an e-mail from NCSL concerning legislator per diem rates  
that your tax preparer may need for filing your upcoming tax returns.

Please keep this and send it to your tax preparer.

Sincerely,

Charles F. Reid

Clerk of the House & Dir. of Personnel

P.O. Box 11867

Columbia, SC 29211

Office: 803.734.2403

Fax: 803.734.3198

From: Brian Weberg [<mailto:Brian.Weberg@ncsl.org>]

Sent: Tuesday, January 28, 2014 11:55 AM

To: Aaron Adler; Aaron Allred

([aaron.allred@wvlegislature.gov](mailto:aaron.allred@wvlegislature.gov)<<mailto:aaron.allred@wvlegislature.gov>>);

Adam Crumbliss; Alan Kroner; Albin A. Mathiowetz; Anthony Barbush;

Barbara Baker; Bernard Brady; Blaine Brunson; Bob Kline; Bob Lang; Bob

McCurley; Bob Ward; Boulter, David; Buddy Johnson; Carol Morey

Viventi; Charles Reid; Charlotte Carter-Yamauchi; Cheryl Laube; Cindi

Markwell; Connie Ridley; Conte, Ken

([conte.ken@leg.wa.gov](mailto:conte.ken@leg.wa.gov)<<mailto:conte.ken@leg.wa.gov>>); Cornwell Ann  
([ann.cornwell@senate.ar.gov](mailto:ann.cornwell@senate.ar.gov)<<mailto:ann.cornwell@senate.ar.gov>>); Dan  
Cartin; Dan Pauli ([Dan.Pauli@wyoleg.gov](mailto:Dan.Pauli@wyoleg.gov)<<mailto:Dan.Pauli@wyoleg.gov>>);  
David Abbey; Debby Irvine; Denise Weeks (House Principal Clerk); Diane  
Boyer-Vine; Dotson Wilson; Frank Anzeveno; Fred Schoenfeld; Gary  
Randall; George Angelone; George Hall  
([George.Hall@ncleg.net](mailto:George.Hall@ncleg.net)<<mailto:George.Hall@ncleg.net>>); Gerry Cohen  
(Bill Drafting, Director); Gigi Brickle; Glen Dickinson; Glenn Koepp;  
Greg Gray; Greg Hubinger; Greg Schmidt;  
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LEVINE; Kevin Hayden; Lori Christiansen; Luke Martland; Marica Seiler;  
Marilyn Eddins; Mark Cutrona; Mark Flanders; Marty Garrity; Marvin  
Jiggetts; Mary Quaid; Mary Torrence; Max Arinder; Megan Totino  
Consedine; Michael Adams; Michael Braun; Michael Christensen; Michael  
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Patrick ([podonnell@leg.ne.gov](mailto:podonnell@leg.ne.gov)<<mailto:podonnell@leg.ne.gov>>); Pam Varni  
([pam\\_varni@legis.state.ak.us](mailto:pam_varni@legis.state.ak.us)<[mailto:pam\\_varni@legis.state.ak.us](mailto:pam_varni@legis.state.ak.us)>);  
Patrick Dennis; PATSY SPAW; Paul Nardo; Phil Twogood  
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Ramona Kenady; Raul Burciaga; Richard Brown; Richard Combs; Richard  
Johnson; ROBERT HANEY  
([robert.haney@house.state.tx.us](mailto:robert.haney@house.state.tx.us)<<mailto:robert.haney@house.state.tx.us>>);  
Roger Norman; Roper, Lynda; Russell Humphrey; Sharon Crouch Steidel;  
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Walls ([walls@oksenate.gov](mailto:walls@oksenate.gov)<<mailto:walls@oksenate.gov>>); Tony Beard;

Tracy, James; Ursula Parks; W. Russell Faber; Walker Reagan

Cc: Morgan Cullen

Subject: Legislator Tax Home Per Diem Rates

Dear State Legislative Staff Directors,

Each year at this time, NCSL issues a memorandum outlining the federal "legislator tax home deduction" available to qualifying state legislators. NCSL also has compiled the latest allowable federal per diem rates for state capital cities. Both the advisory memo and the per diem rates are attached to this email and available online here<<http://www.ncsl.org/research/about-state-legislatures/legislator-tax-home-and-per-diem-rates635227965.aspx>>.

You may have previously received this information if you are listed on a separate NCSL mailing list. I apologize for the duplication.

Taken together, these documents can help guide your members toward application of the legislator tax home provision. However, we also highly recommend that legislators who decide to take the deduction seek professional tax counsel if they have questions about its application. NCSL does not provide tax advice to state legislators.

If you have further questions on the topic, contact the following staff at NCSL:

Morgan Cullen ([morgan.cullen@ncsl.org](mailto:morgan.cullen@ncsl.org)<<mailto:morgan.cullen@ncsl.org>>)  
for general information.

Susan Parnas Frederick

([susan.frederick@ncsl.org](mailto:susan.frederick@ncsl.org)<<mailto:susan.frederick@ncsl.org>>) for  
information on IRS rulemakings related to the tax home provision.

Thank you,

Brian

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Brian Weberg

Director, Legislative Management Program

NCSL, Denver

303-856-1557

[www.ncsl.org](http://www.ncsl.org)<<http://www.ncsl.org>/>