

From: Meredith Cleland <Meredith.Cleland@dor.sc.gov>
To: Catherine McNicollCatherineMcNicoll@scstatehouse.gov
Date: 7/9/2018 11:32:03 AM
Subject: RE: Residency Requirements for Law Enforcement

Good morning!

In reading his letter I'm to the understanding that the couple actually lives in Rock Hill and she is employed in North Carolina. He is correct in that as residents of South Carolina all of their income is taxed here. Her income would be taxed by North Carolina. If the situation was reversed we would treat it exactly the same way. With their current situation, in order to prevent double taxation on the same income South Carolina would provide a tax credit for the taxes paid in North Carolina. Again, if the situation was reversed North Carolina would provide the tax credit for the taxes paid by him in South Carolina. I hope this makes some sense. If you'd like for us to contact the taxpayer please let me know. I hope you have a great day.

Thanks

From: Catherine McNicoll
Sent: Monday, July 9, 2018 11:11 AM
To: Meredith Cleland
Subject: FW: Residency Requirements for Law Enforcement

Good Morning Meredith,

We have received the attached letter from Mr. Myers explaining his concerns with South Carolina Income Tax and residency. Can you please let us know if he is properly describing how the law works. Thank you.

Best Regards,
Catherine McNicoll
Director of Legal & Legislative Affairs
Lieutenant Governor's Office
CatherineMcNicoll@SCStatehouse.gov
803-734-5292 (phone)

From: Myers, Paul [mailto:Paul.Myers@cityofrockhill.com]
Sent: Friday, July 06, 2018 3:36 PM
To: Lt. Governor's Office
Subject: Residency Requirements for Law Enforcement

Please disregard my previous email. It had the wrong attachment. My apologies.

Good Afternoon Lieutenant Governor Bryant

I have attached a letter. If you would give me a few moments of your time and read it I would be very appreciative.

Paul Myers

Recruiting Officer/Bomb Technician
Police Department
City of Rock Hill
P.O. Box 11706
120 East Black Street (29730)
Rock Hill, South Carolina 29731-1706
o: 803-326-2433
f: 803-329-7260

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