

Exceptional South Carolina  
RIN: 1545-B089  
SALT CREDITS & CHARITABLE CONTRIBUTIONS

- Exceptional SC was created by the SC legislature in 2013, modified in 2015, codified into permanent law in 2018.
- \$10 million to \$11 million to current \$12 million cap, \$20 million cap expansion passed House, now in SC Senate.
- Exceptional SC serves 2619 children currently, already almost 2500 have applied for the scholarships for 2019-2020 school year.
- Our program re-directs tax dollar donations to perform education for exceptional needs children and has been accomplishing for over 5 years what tax reform plan intends to do, BEFORE tax reform was considered
- 2018 - \$12 million in donations from 774 donors = \$15,503.88 in less than 6 hours
- Also, \$17 million in pledges from individuals in SC in less than 48 hours in 2018, \$5 million more than our cap of \$12 million.
- 2019 – \$2.8 million in donations from 241 donors = \$11,618 in 6 weeks
- Confusion among CPA's advising donors:
  - Some believe existing programs will be grandfathered
  - Others believe our program cannot survive since this is such a drastic diversion of the state's intention
  - A hesitation among donors and tax professionals due to this change
- Will require a complete overhaul and reconstruction of a program that has proven success with 1000's of Special needs' children across SC.

Chad Connelly  
Executive Director, Exceptional SC  
[chad@exceptionalsc.org](mailto:chad@exceptionalsc.org)  
803-924-4596