COMMITTEE *on* CHILDREN

2026 Annual Report

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Governor Henry D. McMaster
President Thomas C. Alexander
Speaker G. Murrell Smith, Jr.
Members of the General Assembly,

The Joint Citizens and Legislative Committee on Children is pleased to present its 2026 Annual Report. The Committee is charged with identifying and studying key issues affecting South Carolina children and making recommendations to the Governor and General Assembly.

The issues covered by the Annual Report arose from testimony from citizens, stakeholders, partners, and constituents at the Committee's fall public hearings in Columbia, Florence, Greenville, Charleston, and Aiken. These hearings provide an opportunity for families, service providers, educators, advocates, and community leaders to share the challenges facing South Carolina's children and to identify opportunities for legislative action. This year the Committee heard testimony on issues relating to housing stability, child health and nutrition access, programs to support former foster youth, early childhood education, and access to community programs and resources.

Building on the testimony received during the public hearings, the report examines issues relating to child health and welfare in South Carolina, including access to essential infant care products and tuition waivers for former foster youth. It also addresses challenges faced by families, such as eligibility for federal assistance programs and summer nutrition benefits. Additionally, the report highlights efforts to improve trauma-informed support for children following exposure to traumatic events. Finally, it provides an overview and update on the Counsel for Children Pilot Program, which was launched this year in three South Carolina counties. Together, these issues reflect the Committee's ongoing commitment to identifying practical, evidence-informed solutions that improve outcomes for South Carolina's children.

Thank you to everyone who contributed to the 2026 Annual Report through your testimony, your data, and your experiences. We look forward to addressing the issues identified by the report with the Governor and the General Assembly. May it serve our children well.

Mike Reichenbach

Mike Reichenbach, Chair

Carla M. Schuessler

Carla Schuessler, Vice-Chair

Committee Membership

APPOINTED BY THE PRESIDENT OF THE SENATE

» **Senator Mike Reichenbach**, Florence
» **Senator Brad Hutto**, Orangeburg
» **Senator Tameika Isaac Devine**, Richland

APPOINTED BY THE SPEAKER OF THE HOUSE

» **Representative Carla Schuessler**, Horry
» **Representative Paula Calhoon**, Lexington
» **Representative Beth E. Bernstein**, Columbia

APPOINTED BY THE GOVERNOR

» **Mr. W. Derek Lewis**, Greenville
» **Mrs. Bronwyn Ludy**, Sumter
» **Dr. Kay W. Phillips**, Summerville

EX OFFICIO

» **Dr. Kimberly Rudd**, *Acting Office Director - Dept. of Behavioral Health and Developmental Disabilities*
» **Tony Catone**, *Director - Dept. of Social Services*
» **Constance Holloway**, *Director - Office of Intellectual and Developmental Disabilities*
» **Eden Hendrick**, *Director - Dept. of Juvenile Justice*
» **Ellen Weaver**, *Superintendent of Education*
» **Brannon Traxler, M.D.**, *Interim Director - Dept. of Public Health*
» **Eunice Medina**, *Director - Dept. of Health and Human Services*
» **Sara Goldsby**, *Director - Office of Substance Use and Services*
» **Ann Vandervliet**, *Executive Director - SC First Steps*
» **Margaret Bodman**, *State Child Advocate - Dept. of Children's Advocacy*

COMMITTEE STAFF

» **Morgan Maxwell, MSW, J.D.**, Senior Resource Attorney
» **Dr. Liyun Zhang, Ph. D.**, Director of Trainer Development and Research
» **Will Turner**, Legislative Coordinator
» **Brittany Roberts, J.D.**, Child Law Fellow

CHILDREN'S LAW CENTER LEADERSHIP, JOSEPH F. RICE SCHOOL OF LAW

» **L. Michelle Dhunjishah, J.D.**, Director

2025: Year in Review

2025 PUBLIC HEARINGS

Each fall, the Committee on Children holds public hearings across South Carolina to receive testimony from parents, local stakeholders, and other children's advocates. These open-forum, town hall-style hearings allow members of the public to attend a meeting closer to their homes and speak directly to committee members about children's issues. These hearings yield vital information to guide and inform the Committee's future decisions.

The Committee held its 2025 public hearings in Columbia, Florence, Greenville, Charleston, and Aiken. The Committee heard testimony from 270 speakers on policy needs, community programs, available resources, and potential legislative changes for consideration. Additionally, 182 people submitted written testimony.

2025 PUBLIC HEARING TESTIMONY TOPICS

COMMITTEE EXPENDITURES

The Committee is statutorily required to account for its expenditures in the Annual Report. The following is a breakdown of the budget for FY24-25

Salary and Wages	$218,680.29
Fringe Benefits	$97,116.73
Travel	$8,670.24
Supplies	$4,446.65
Postage	$38.57
Printing	$7,768.89
Contractual Services	$974.21
Data Processing Service	$150.90
Fixed Charges	$30,341.86
Total	$368,188.34

2025–2026 Committee Successes

JCLCC LEGISLATION ENACTED

During the 2025–2026 Legislative Session, the Joint Citizens and Legislative Committee on Children sponsored or endorsed the following legislation, that ultimately became law:

ACT NO. 8 (H.3654)

» Expands the authority of divisions within the Department of Children's Advocacy to access child abuse and neglect registry information for official duties, reinforces confidentiality and staffing provisions, authorizes regulations, and requires annual reporting of each division's activities and recommendations to state leadership.

ACT NO. 57 (S.28)

» This law makes it a felony in South Carolina to knowingly create, distribute, or possess obscene material depicting minors in sexually explicit conduct, including computer-generated images or not real images, and strengthens protections against child exploitation, in addition to providing the state additional tools to prosecute offenders.

ACT NO. 58 (S.29)

» Criminalizes the creation, possession, and distribution of digitally altered or morphed images depicting identifiable minors in sexually explicit conduct, expands SC's sexual exploitation and sex offender registry laws, and strengthens protections for children against emerging forms of digital exploitation.

ACT NO. 59 (S.74)

» Allows SC courts and the Attorney General's Office to effectively obtain electronic records during criminal investigations. It also allows the Attorney General to issue subpoenas for stored subscriber or customer information related to investigations by the Internet Crimes Against Children Task Force.

ACT NO. 99 (S.415)

» Updates South Carolina's child welfare laws to expand opportunities for relatives and trusted family connections to care for children involved in the foster care system.

ACT NO. 186 (H.3974)

» Requires school districts to consider, on a case-by-case basis, parent or guardian requests for qualified private providers to evaluate and provide medically necessary ABA therapy to public school students during the school day.

ACT NO. 196 (S.823)

» Updates South Carolina child welfare and adoption laws by authorizing family courts to issue no-contact or supervised-contact orders between a child and certain biological parents or relatives when parental rights are terminated or an adoption is finalized.

ACT NO. 214 (H.4270)

» Requires certain eviction filings and records containing personal information to be removed from publicly accessible court indexes and records seven years after the final disposition or filing, provided there have been no subsequent related filings.

ACT NO. 232 (S.996)

» Updates fingerprint-based background check requirements for certain DSS volunteers and contracted service providers working with children in DSS custody. The legislation streamlines the process by utilizing FBI fingerprint-based background checks while maintaining protections for children involved in the child welfare system.

ACT NO. 249 (S.11)

» Expands eligibility for paid parental leave for additional categories of state employees, including certain temporary, grant-funded, and time-limited employees at state agencies and higher education institutions.

South Carolina Fostering Futures Act

Tuition Waivers for Foster Youth

THE ISSUE

Youth who have experienced foster care face significant barriers to accessing and completing postsecondary education, including financial instability, housing insecurity, interrupted schooling, and limited familial support.[1] Among these challenges, the cost of higher education remains a primary barrier to college enrollment and retention for these students.[2] Many states have implemented tuition waiver programs to reduce financial barriers and expand access to public colleges and universities for current and former foster youth.[3]

BACKGROUND

Research consistently shows that, while most youth with foster care experience want to attend and graduate from college, they are significantly less likely than their peers to enroll in and complete postsecondary education.[4] A primary driver of this disparity is the lack of financial resources to offset the high costs of higher education.[5] Even when students receive financial aid, the assistance often falls short of covering the full cost of attendance, including tuition, mandatory fees, and room and board.[6]

Tuition waiver programs address this unmet need by eliminating or substantially reducing tuition and mandatory fees, allowing students to apply existing federal and state financial aid toward housing, meal plans, and other educational expenses. Research suggests these programs can promote campus stability, reduce housing insecurity, and improve student retention and completion rates.[7] Evidence indicates that these programs increase college enrollment, retention, and degree completion, particularly when paired with outreach and supportive services.[8] For example, a study of Texas's tuition and fee waiver program found that foster youth who used the waiver were 3.5 times more likely to graduate with a bachelor's degree within six years of turning 18 than those who did not.[9]

SOUTH CAROLINA PROPOSED LEGISLATION

The proposed South Carolina Fostering Futures Act would require state-supported colleges and universities to waive tuition and mandatory fees for certain current and former foster youth pursuing an undergraduate certificate, diploma, or first bachelor's degree. Under the proposal, eligible students would continue to be subject to all institutional admissions requirements. The tuition waiver would apply only to tuition and mandatory fees, allowing students to use existing federal and state financial aid to help cover housing, meal plans, books, transportation, and other educational expenses.

Eligibility under the proposal would include individuals who:

- Were in the custody of the South Carolina Department of Social Services (DSS) at age 18 before exiting foster care;

- Are currently participating in South Carolina's extended foster care program;
- Were adopted from DSS foster care at age 13 or older; or
- Meet other eligibility criteria established in the legislation.

Eligibility would continue through completion of a first bachelor's degree or until the student reaches age 26, whichever occurs first.

In addition to waiving tuition and mandatory fees, the proposal would establish several supports intended to promote student success and persistence. Eligible students would receive priority access to university-owned or university-affiliated housing, including housing opportunities during academic breaks when available to other student populations. The proposal would also provide priority access to federal work-study and institutionally administered student employment opportunities. Finally, each public institution would designate a staff member to serve as a liaison for eligible students and assist them in navigating campus resources and support services.

During the 2025–2026 legislative session, bipartisan legislation was introduced in both the House and Senate to establish a tuition waiver program for certain current and former foster youth in South Carolina. Although the legislation did not advance before adjournment, the proposal remains under consideration for future legislative sessions.

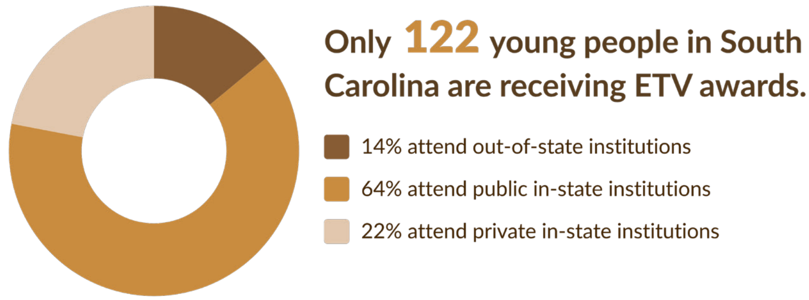
CURRENT POSTSECONDARY FINANCIAL ASSISTANCE AND FISCAL IMPACT

Several federal and state funding sources are available to help South Carolina's current and former foster youth with the cost of postsecondary education. These include the Federal Pell Grant, the Education and Training Voucher (ETV) award under the federal John H. Chafee Foster Care Program, the South Carolina Need-Based Grant, and merit-based scholarships such as the SC HOPE and LIFE Scholarships.[10] The federal John H. Chafee foster care program for successful transition to adulthood provides funding to states to support youth transitioning from foster care. One component of this program is the Education and Training Voucher (ETV) program, which provides financial assistance of up to $5,000 per year to eligible current and former foster youth to support postsecondary education and training.[11]

Although current federal and state financial aid programs provide important support, they do not always cover the full cost of attendance. For some students, available aid may be sufficient to cover housing, meals, and other living expenses, yet tuition and mandatory fees remain unaffordable. Tuition waivers are intended to address this gap by allowing existing aid resources to be applied toward non-tuition educational expenses.

According to data provided by the South Carolina Department of Social Services, 122 young people are receiving Education and Training Voucher (ETV) awards during the 2025–2026 academic year.[12] Of those recipients,106 are enrolled at institutions within South Carolina and 16 are attending institutions outside the state.[13] Slightly more than half of in-state recipients attend public colleges and universities, while the remainder are enrolled at private colleges, vocational schools, and other postsecondary training programs. Students are enrolled across a diverse range of institutions throughout the state, including technical colleges, four-year universities, and private colleges.

Eligibility categories for ETV include youth who exited foster care at age 18, youth adopted at age 16 or older, youth who exited to guardianship or reunification after age 14, and youth currently in foster care.[14]



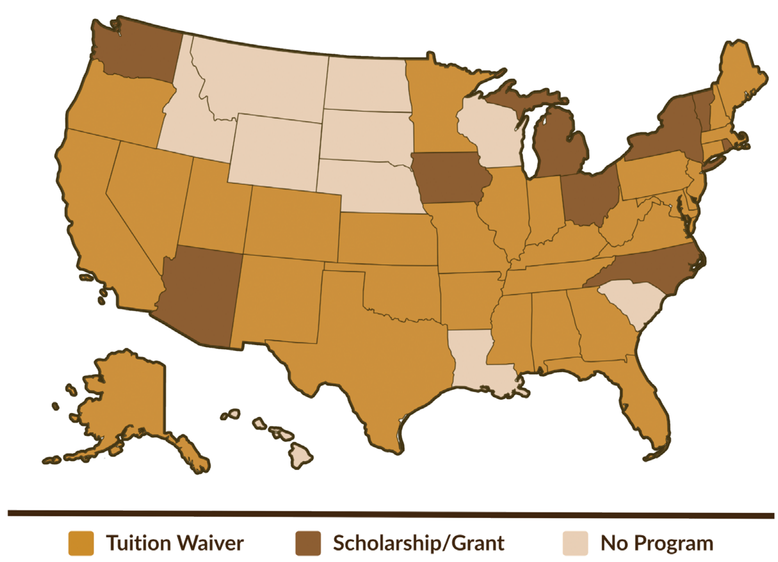
While ETV participation does not capture all potentially eligible students under the Fostering Futures Act, it provides a useful reference point for understanding the approximate number of current and former foster youth currently pursuing postsecondary education in South Carolina. Because the proposed waiver applies only to tuition and mandatory fees and does not create a new direct state appropriation to institutions, the fiscal impact would be limited to the number of qualifying students enrolled at each institution in a given academic year.

Foster Care → College Access → Career → Stability

A recent cost-benefit analysis conducted by SC First Steps to School Readiness (SC First Steps) examined the potential long-term economic impacts associated with increasing postsecondary educational attainment among foster youth in South Carolina.[15] The analysis found that higher educational attainment is associated with increased lifetime earnings, greater tax contributions, and reduced reliance on public assistance and other publicly funded services.[16] In addition to individual economic gains, increased educational attainment among foster youth is associated with greater housing stability, workforce participation, and intergenerational economic mobility, factors that contribute to long term community and family stability.[17]

NATIONAL LANDSCAPE

A majority of states have enacted some form of tuition waiver or assistance for students with experience in foster care (SEFC).[18] According to a July 2024 analysis, 31 states offer tuition waivers to eligible SEFC, and an additional nine states provide scholarships or grant options for these students.[19] South Carolina is one of only 10 states without a state-funded tuition waiver or scholarship program specifically for foster youth.[20] Adoption of the Fostering Futures Act would align South Carolina with the majority of states that have implemented targeted tuition support for students with foster care experience.



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PUBLIC HEARING INPUT

"By front loading this investment, we improve their lives, our cities and save a lot of money. Surely, we can do this for our brightest who will age out of foster care, and who do the hard work it takes to get into a public college in the state of South Carolina."

OUR RECOMMENDATION

The Committee recommends continued examination of policies and programs that support postsecondary access and completion for youth with foster care experience. Stakeholders will continue to evaluate and refine the tuition waiver proposal contained in the Fostering Futures Act, including implementation considerations, eligibility criteria, and student support services. Findings from those efforts, along with ongoing data review, will help inform potential legislation and policy recommendations during the 2027–2028 legislative session.

Sales Tax Exemptions for Baby Formula, Baby Food, and Diapers

THE ISSUE

Families caring for infants and young children in South Carolina continue to pay sales taxes on many essential childcare products, including diapers and, in many counties, baby formula and baby food.[1] Unlike discretionary consumer purchases, these products are necessities that support a child's health, nutrition, and development and cannot reasonably be avoided or substituted. Although some families receive assistance through programs such as Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) and the Supplemental Nutrition Assistance Program (SNAP), many continue to incur out-of-pocket costs for these essential items.

BACKGROUND

Providing for an infant's basic needs requires access to products that are essential to a child's health, nutrition, and development. In South Carolina, baby formula and baby food are exempt from the state's 6% sales tax as unprepared food; however, families in many counties continue to pay local sales taxes on these products. Diapers, by contrast, remain subject to both state and local sales taxes despite being a necessity for infants and young children.

	State Tax	Local Tax
Baby Food	EXEMPT	TAXED
Formula	EXEMPT	TAXED
Diapers	TAXED	TAXED

These costs can add up quickly for families. Recent research estimates that diapering one child can cost families up to $100 per month,[2] while infant formula may cost an additional $400 to $800 per month.[3] The cost of formula has continued to increase in recent years, adding further pressure to household budgets.[4]

The impact of these expenses extends beyond household finances. National data shows that almost half of families (46%) report cutting back on other expenditures to afford diapers.[5]

Most households report cutting back in multiple areas to afford diapers. The most common areas for cutback include:

35% FOOD

56% ENTERTAINMENT

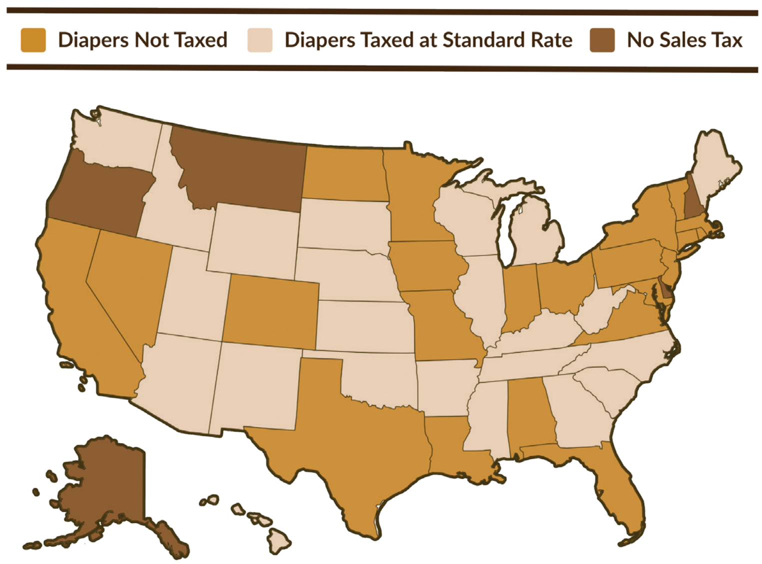
19% UTILITIES

Research has also shown that inadequate access to diapers can contribute to extended diaper wear, increasing the risk of diaper rash, urinary tract infections, and other preventable health concerns.[6] Studies also link diaper insecurity to maternal stress and depression and infant sleep issues.[7] Access to diapers, formula, and age-appropriate nutrition is therefore not only an economic issue, but also a matter of child health, development, and family well-being.

NATIONAL LANDSCAPE

Sales tax policies for essential infant care products vary considerably across the United States. However, patterns reflect a broader shift toward reducing or eliminating taxes on products that are essential to infant health, nutrition, and development. Twenty-two states and the District of Columbia currently exempt diapers from sales tax,[8] and five additional states do not impose a statewide sales tax on any goods, including diapers.[9] Many states also provide favorable tax treatment for baby food and infant formula through broader grocery or unprepared food exemptions.[10]

South Carolina already exempts baby food and infant formula from the state's 6% sales tax as unprepared food,[11] but these products remain subject to local sales taxes.[12] South Carolina has similarly recognized the importance of exempting certain health-related necessities from sales tax. In 2024, the General Assembly enacted H.3563, exempting feminine hygiene products from sales tax.[13] Similar policy considerations apply to diapers and the local taxation of baby formula and baby food, all of which are essential products that support the health, nutrition, and development of young children.



OUR RECOMMENDATION

South Carolina should consider measures to reduce or eliminate all sales taxes on essential infant care products, including diapers, baby formula, and baby food.

Providing additional tax relief for these necessities would help improve affordability for families with young children and better align the state's tax policy with the important role these products play in supporting infant health, nutrition, and development.

SUN BUCKS: Expanding Summer Nutrition Access

THE ISSUE

Approximately 30 million children across the country rely on federally funded school nutrition programs for regular meals.[1] During the summer, many children from low-income families lose access to these meals and face a higher risk of food insecurity,[2] which can contribute to a myriad of short- and long-term negative health outcomes.[3] SUN Bucks (Summer Electronic Benefits Transfer) is a federal summer nutrition program that helps states address the loss of school meals by providing eligible children with grocery benefits during the summer months. Designed to complement existing summer meal programs, SUN Bucks helps ensure that children continue to have access to nutritious food when barriers such as transportation, location, or scheduling prevent families from accessing site-based meal services. The federal government covers the full cost of benefits, while participating states are responsible for only half of the program's administrative costs.[4]

Despite having one of the lowest food security rankings in the nation (44th),[5] South Carolina has not elected to participate in the program. As a result, eligible South Carolina families are unable to access this federally funded summer nutrition benefit, which has been shown to reduce child hunger and improve food security during the summer months.[6]

SUN BUCKS ELIGIBILITY

Administered by the U.S. Department of Agriculture's (USDA) Food and Nutrition Administration, SUN Bucks is a voluntary federal program that participating states elect to administer. States are responsible for designating administering agencies and implementing the program in accordance with USDA requirements. Eligible families receive approximately $120 ($40 per month) per school-age child during the summer to purchase food at grocery stores, farmers markets, and other authorized retailers.[7] The USDA covers 100% of benefit costs, while participating states are responsible for half of the program's administrative costs.[8]

In participating states, school-aged children whose families participate in the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), or certain other income-based assistance programs are automatically enrolled to receive SUN Bucks. In addition, children who attend a school that offers the National School Lunch Program or School Breakfast Program and whose household income makes them eligible for free or reduced-price school meals may also be automatically enrolled. Children from low-income families who are not automatically enrolled may still be eligible to apply for SUN Bucks.[9]

Once enrolled, eligible children receive SUN Bucks benefits through their family's SNAP account, a separate Electronic Benefit Transfer (EBT) card, or another distribution method established by the participating state.[10]

PROGRAM IMPACT

According to the USDA, SUN Bucks is an evidence-based program and "a proven game-changer in the fight against child hunger."[11] First piloted by the USDA in 2011, the program was designed with the same goal it has today—addressing summer hunger by providing a small grocery benefit to low-income families. Providing families with summer grocery benefits has been shown to reduce child hunger and support healthier diets.[12] Rigorous evaluations of the pilots implemented in select states for several years showed that SUN Bucks decreased the number of children with very low food security by one-third.[13]

SOUTH CAROLINA'S NEED FOR SUMMER NUTRITION SUPPORT

South Carolina has the 7th highest rate of food insecurity in the United States, with 14.4% of SC being food insecure.[14]

1 in 6 SC children face hunger[15]

EXISTING PROGRAMS AND RESOURCES

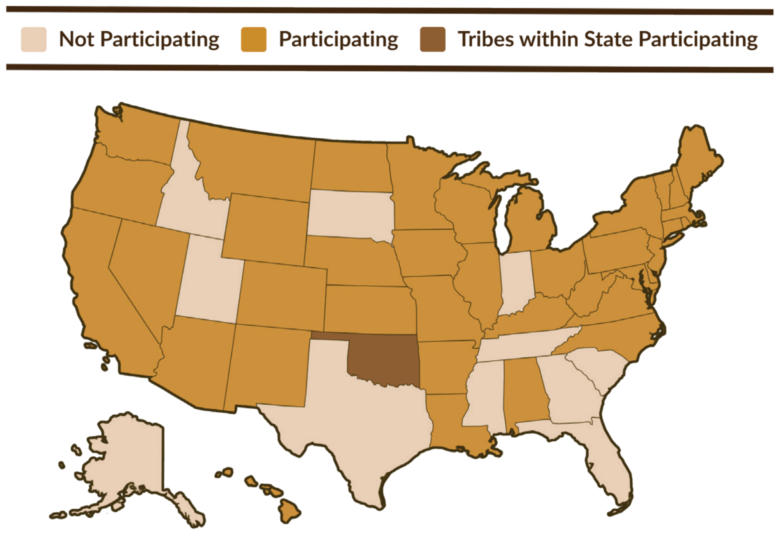
South Carolina has implemented several federally funded programs to help address food insecurity. One of the largest is the SNAP, which provides eligible low-income families with assistance when buying food.[16] However, in July 2025, Congress passed the budget reconciliation law (H.R. 1), which includes significant reductions and structural changes to the SNAP, that are expected to reduce program participation[17] and shift costs to states,[18] potentially limiting the reach of this critical support.

In addition to SNAP, South Carolina participates in several child nutrition programs to help ensure children have access to healthy meals. The Child and Adult Food Care System reimburses eligible childcare centers and homes for providing USDA-compliant meals and snacks to children.[19] During the summer months, USDA-funded programs such as Summer Break Café and the Seamless Summer Option provide free meals to eligible children at designated meal sites.[20]

While these programs play a vital role in addressing food insecurity, they do not reach all children who rely on meals during the school year. Unlike SNAP, summer meal programs generally require children to travel to designated sites to receive meals. Transportation barriers, limited site availability, and scheduling conflicts can limit participation, leaving many children at risk of hunger during the summer months.[21] SUN Bucks is designed to fill these gaps by supplementing meals for children at summer sites and providing a lifeline to those who cannot access traditional site-based programs.[22]

NATIONAL LANDSCAPE

For Summer 2026, 38 states, Washington D.C., five Indian Tribal Nations, and all five U.S. territories will be participating in the SUN Bucks program.[23] Only twelve states, including South Carolina, have chosen not to participate in 2026.[24, 25]



PUBLIC HEARING INPUT

SUN Bucks benefits are fully funded by the federal government, leaving South Carolina responsible for only 50% of the administrative costs—approximately $5 million. For that investment, more than 543,000 South Carolina children would be eligible to receive summer grocery benefits.

OUR RECOMMENDATION

Support South Carolina's participation in the SUN Bucks (Summer EBT) program to help ensure that low-income children have consistent access to nutritious food during the summer months.

Felony Drug Conviction Ban on Receiving SNAP and TANF Benefits

THE ISSUE

Programs such as the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF) help low-income families meet basic needs, but federal law prohibits otherwise eligible individuals with certain drug-related felony convictions from receiving these benefits.[1] However, the law allows states to opt out of or modify this restriction.[2] While every other state has either eliminated or modified the federal restriction, South Carolina remains the only state that maintains a full lifetime ban on SNAP and TANF eligibility for individuals with certain felony drug convictions.[3] This policy impacts not only the individual with the conviction, but also their families, including dependent children who face an increased risk of food insecurity and reduced economic stability due to the loss of this critical support. Because children depend on the financial and caregiving capacity of their parents and guardians, restrictions that reduce household resources can have lasting effects on their health, development, educational success, and overall well-being.

BACKGROUND

SNAP is a federal program administered by the South Carolina Department of Social Services (DSS) that provides monthly food assistance to low-income households. According to DSS, "more than 590,000 South Carolina residents receive SNAP benefits each month" and about "48% of recipients are under the age of 18."[4]

TANF is another federally funded program also administered by DSS that provides temporary financial assistance to families with children in need. Since its inception, TANF, also referred to as the Family Independence program in South Carolina, has served as "one of the nation's primary economic security and stability programs for families and children with low-incomes."[5]

In 1996, the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) imposed a lifetime ban on SNAP and TANF benefits for individuals with a past conviction for certain drug-related felonies. While PRWORA allows states to opt out of the ban or modify it for one or both programs,[6] South Carolina is the only state in the country that still enforces the original full lifetime ban for both SNAP and TANF.[7]

THE IMPACT

TANF and SNAP are critical programs that help low-income households meet basic needs. TANF provides cash assistance exclusively to families with very limited income that have children, and SNAP benefits can only be used to purchase food.[8] Access to food assistance is strongly linked with improved measures of child health and family well-being, and research indicates that adults and children receiving SNAP benefits have better physical and mental health outcomes compared to those similarly situated who do not.[9]

In addition, recent studies have found that states that have expanded food assistance eligibility have experienced reductions in child maltreatment reports and other indicators of household stress, highlighting the role of these programs in promoting child safety and reducing involvement with the child welfare system.[10]

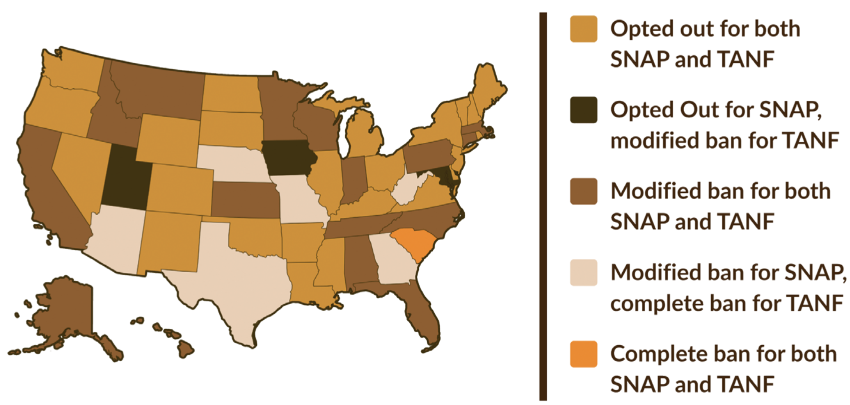
Denying access to SNAP and TANF can increase food insecurity, economic instability, and related hardships for already vulnerable households.[11] While these bans have been shown to do little to deter crime,[12] their unintended consequences extend beyond the affected individuals to their families, including dependent children. When a parent or caretaker is ineligible for these benefits, total household resources to meet basic needs are reduced, even if other household members remain eligible.[13]

Lower levels of income and food assistance are associated with increased risks of food insecurity and related hardships for children and families. Childhood food insecurity is linked to poorer physical and mental health, including increased risk of developmental delays, anxiety, depression, and chronic disease, and can negatively affect school performance and attendance.[14]

NATIONAL LANDSCAPE

States have varying approaches to addressing SNAP and TANF eligibility under PRWORA. A 2023 analysis by the Collateral Consequences Resource Center of state policies on PRWORA found that 24 states and the District of Columbia had opted out of both the SNAP and TANF bans, allowing their citizens to receive these benefits, despite any felony drug convictions.[15]

Of the states that chose not to opt out completely: three opted out of the SNAP ban but modified the TANF ban; 16 modified both the SNAP and TANF bans; six states maintained the TANF ban but modified the SNAP ban; and one state, South Carolina, maintained the complete ban for both SNAP and TANF.[16]



OUR RECOMMENDATION

Support future legislative efforts to allow South Carolina to opt out of the federal SNAP and TANF ban established under PRWORA, ensuring that otherwise eligible individuals are not denied basic food and cash assistance based solely on a prior drug felony conviction and reducing the unintended impact of this policy on children and families.

Refundability of the State Earned Income Tax Credit (EITC)

THE ISSUE

The Earned Income Tax Credit (EITC) is a federal tax credit designed to reduce poverty by supplementing the income of eligible low-paid workers, especially those with children, helping them keep more of their earnings.[1] States may choose whether to offer a state EITC and determine the amount of the credit if offered, whether it is refundable, and the eligibility requirements.[2] South Carolina implemented a nonrefundable state EITC in 2017.[3] Although the General Assembly increased the credit over time, legislation enacted in 2026 capped the credit at $200.[4]

South Carolina's EITC remains nonrefundable, meaning the credit can reduce a taxpayer's state income tax liability but cannot result in a refund that exceeds the taxes owed. As a result, many low-income workers, the people the EITC is intended to support, do not receive the full value of the credit because they owe little or no state income tax. Making the credit refundable would allow eligible workers to receive the full value of the credit, increasing the credit's effectiveness in reducing poverty and supporting working families.

UNDERSTANDING REFUNDABILITY

The federal EITC is refundable, meaning it can reduce tax liability below zero and result in a refund. States that offer an EITC determine whether the credit is refundable or nonrefundable. Nonrefundable tax credits can only reduce tax liability to zero and do not provide a refund if the credit exceeds the taxpayer's liability. As a result, low-income families with little or no state income tax liability may receive only part of the credit or no benefit at all.[5]

South Carolina's EITC is calculated as 125% of a taxpayer's federal EITC.[6] In 2026, however, the General Assembly capped the credit at $200 while retaining its nonrefundable structure.[7] As a result, many EITC-eligible households receive only a portion of the credit's value or no benefit at all because they have little or no state income tax liability.[8] The effectiveness of the EITC depends on eligible families actually receiving its value. Research shows that refundable EITCs can improve family economic security and produce positive outcomes for children, including improved health, educational attainment, and long-term employment.[9]

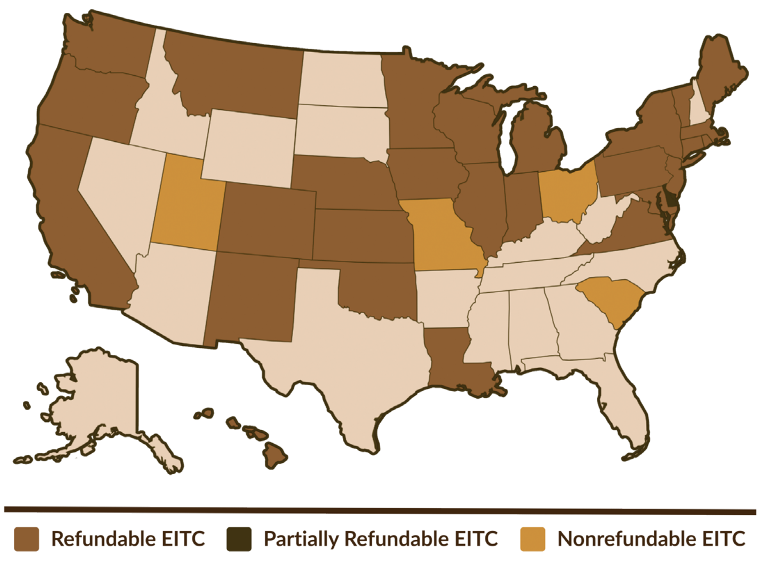
IMPACT OF EITCS

Refundable EITCs have been shown to reduce poverty and strengthen economic security for working families.[10] By increasing after-tax income, these credits help families afford necessities such as housing, food, transportation, and childcare. Research has found that refundable EITCs can lift families with children above the poverty line and reduce the depth of poverty for those who remain below it,[11] creating more stable environments for children to grow and thrive.

Vanderbilt University's Prenatal-to-3 Policy Impact Center has comprehensively reviewed the research on the impact of state EITCs on young children and their families. Their evidence reviews show that a refundable state EITC of at least 10% of the federal EITC "promotes healthier and equitable birth outcomes, increases parents' workforce participation, and improves economic security, with the greatest effects for single mothers and their children."[12] Research also shows that children whose families received the EITC "are more likely to graduate from high school, go to college, and be employed as adults."[13]

NATIONAL LANDSCAPE

32 states plus the District of Columbia now offer an EITC, with the recent addition of Pennsylvania.[14] Most of these credits are refundable, with 24 states having a refundable credit of at least 10% of the federal credit.[15] Four of the states that offer an EITC (Missouri, Ohio, South Carolina, and Utah) only offer a nonrefundable credit.[16]



PUBLIC HEARING INPUT

"Families are working hard, but they are struggling to make ends meet…These are parents that … are doing everything right. They are working, they're contributing to the economy, and they're trying to build stability for their kids, but they're walking that fine line between getting by and falling behind. Families need a little extra breathing room, so making the EITC refundable would be a step in the right direction."

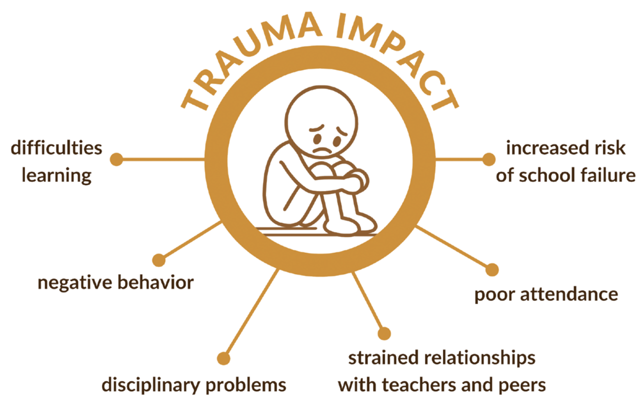
OUR RECOMMENDATION

Amend S.C. Code Ann. § 12-6-3632 to provide for a refundable state Earned Income Tax Credit. A refundable credit would ensure that eligible workers and families can receive the full value of the credit even when it exceeds their state income tax liability.

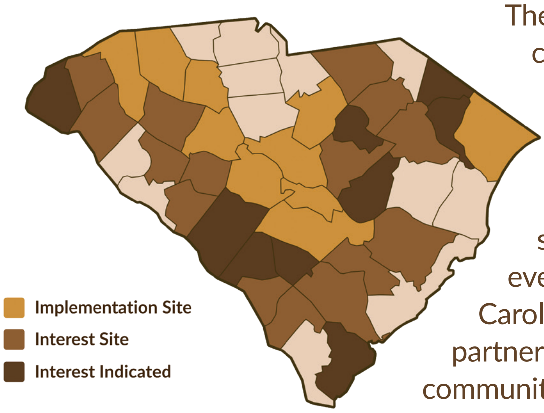
Handle With Care

THE ISSUE

Children who experience traumatic events often carry the effects of those experiences into the classroom, where trauma can affect learning, behavior, attendance, and relationships with teachers and peers.[1] These events may include witnessing domestic violence, being present during a parent's arrest, experiencing a serious accident, or being exposed to violence or other emergency situations that require a response from law enforcement or first responders.[2] Exposure to traumatic events is not uncommon. One national survey found that approximately 60 percent of American children have been exposed to violence, crime, or abuse, and many experience multiple traumatic events during childhood.[3]



SOUTH CAROLINA'S HANDLE WITH CARE INITIATIVE

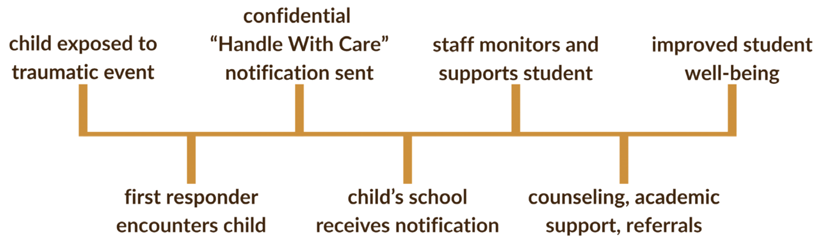


The South Carolina Statewide Handle With Care Initiative, commonly referred to as "Handle With Care," or "HWC," enables first responders to notify schools when a child has been exposed to a traumatic event. The program aims to lessen the educational and behavioral impacts of trauma by ensuring that schools are aware when a student may need additional support following a traumatic event.[4] Handle With Care currently operates in eight South Carolina counties.[5] Its continued growth has been supported by partnerships among state agencies, educational institutions, and community organizations that provide training, technical assistance, and implementation support throughout the state.

HANDLE WITH CARE PROCESS

The Handle With Care process begins when law enforcement officers or other first responders identify a child at the scene of a potentially traumatic event. The responding agency then sends a confidential notification to the child's school or childcare provider indicating that the child should be "handled with care." No details regarding the incident are shared. The notification simply alerts school personnel that the student may have experienced a traumatic event and may benefit from additional support when returning to school. School administrators, counselors, and other appropriate personnel then determine how best to respond to the student's needs.

Handle With Care Timeline



Receipt of a Handle With Care notification does not require a specific response. Rather, it allows educators and school staff to consider whether a student's academic performance, behavior, or emotional well-being may be affected by a recent traumatic event and to provide appropriate support when needed. Such support may include counseling services, academic accommodations, or referrals to community-based resources.

When a student requires additional support beyond school-based interventions, schools may connect families with counseling and other community-based services. With parental consent, students may be referred to trauma-focused counseling to address ongoing behavioral, emotional, or mental health needs. These services are intended to complement the support provided by schools and help students and families access appropriate resources.

Participating communities regularly review implementation of the Handle With Care program and evaluate opportunities for improvement. Ongoing collaboration among schools, first responders, mental health providers, and community partners helps ensure that the program continues to meet local needs and effectively support children who have experienced trauma.

PUBLIC HEARING INPUT

"Research shows that early intervention after a traumatic event can not only support a child in their learning and brain development but also lessen the likelihood of further traumatization."

OUR RECOMMENDATIONS

• Continue supporting the expansion of Handle With Care into additional South Carolina communities to increase access to trauma-informed interventions for students exposed to traumatic events.

• Support the development of statewide data collection and evaluation measures to assess program effectiveness, identify best practices, and inform future implementation efforts.

• Promote awareness of Handle With Care among school districts and law enforcement agencies that have not yet implemented the program.

Direct Legal Representation for Children Pilot Program

THE ISSUE

State law requires the appointment of a guardian ad litem (GAL) to represent the child's best interests in abuse and neglect proceedings.[1] However, appointment of an attorney to represent the child's stated interests is left to the judge's discretion[2] and rarely occurs in practice, leaving these children without independent legal counsel to advocate for their express wishes and protect their legal rights in proceedings that profoundly affect their lives. Recognizing the opportunity to improve outcomes for children in foster care and to evaluate the impact of high-quality legal advocacy on permanency and system costs, funding was appropriated to implement a pilot program providing direct legal representation to children in abuse and neglect proceedings.

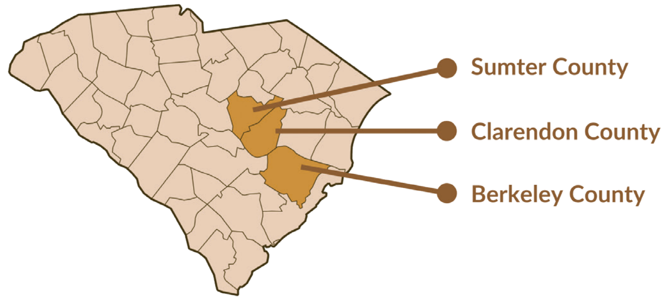
BACKGROUND

While federal law does not require states to appoint counsel for children in abuse and neglect proceedings, federal guidance and funding policy reflect clear support for providing high-quality legal representation to children at all stages of child welfare cases. The Children's Bureau has acknowledged widespread agreement in the field that children require legal representation and permits states to use federal Title IV-E funds to offset a significant portion of the cost.[3] This "is rooted in the reality that judicial proceedings are complex and that all parties, especially children, need an attorney to protect and advance their interests in court, provide legal counsel, and help children understand the process and feel empowered."[4] The research documenting the positive personal and financial outcomes of providing high-quality legal representation for children is substantial. Studies have found that children represented by counsel experience higher rates of permanency, shorter stays in foster care, more stable placements, increased placement with relatives, and fewer disruptions in school and community connections.[5] Research also indicates that improved case outcomes reduce the long-term costs associated with extended foster care stays and repeated court involvement.[6]

In its 2022 Annual Report, the Committee on Children examined the issue of legal representation for children in abuse and neglect proceedings. After reviewing extensive research demonstrating the significant benefits of guaranteed counsel and the critical role a child's attorney plays in protecting children's rights and promoting meaningful participation in court proceedings, the Committee recommended further study of direct legal representation for children in abuse and neglect cases.[7] That recommendation aligned with broader efforts among key stakeholders to explore implementation of a pilot program. In 2024, the South Carolina Bench-Bar Committee formed a Direct Representation Subcommittee to design a pilot program. The Department of Children's Advocacy (DCA) agreed to host the pilot and requested funding.[8] In 2025, the General Assembly approved the request for funding the FTE positions, and Chief Justice Kittredge issued an administrative order authorizing implementation of the direct representation pilot program in 2026. Through this coordinated effort among the Bench-Bar Committee, DCA, the Children's Law Center, the National Association of Counsel for Children, the

Court Improvement Program, and other partners, the pilot program was launched in January 2026. The Committee also provided a letter of support for the pilot's data collection and evaluation component to help assess its impact in South Carolina.

PILOT PROGRAM COUNTIES



PILOT PROGRAM DETAILS

The Department of Children's Advocacy launched a pilot program in Berkeley, Clarendon, and Sumter counties to provide direct legal representation to children entering foster care. Under the pilot, trained attorneys employed by DCA are appointed to represent eligible children throughout the duration of their cases. The program uses a client-centered model in which attorneys advocate for the child's expressed wishes while providing age-appropriate legal counseling and guidance.

Child enters foster care in one of the pilot counties → **Attorney is appointed at the Probable Cause Hearing** → **Attorney represents child's stated interests** → **Better outcomes in permanency, stability, and education**

The pilot is informed by national research indicating that high-quality legal representation for children in foster care is associated with improved outcomes, including greater placement stability, increased permanency, and reduced educational disruption.

DATA COLLECTION AND EVALUATION

The pilot includes a three-year evaluation conducted by the Children's Law Center at the University of South Carolina Joseph F. Rice School of Law in collaboration with DCA. The evaluation will assess program implementation, child-level outcomes, and potential cost savings by comparing outcomes for participating children with historical and matched comparison groups. Findings will be reported annually and will help inform future decisions regarding potential statewide expansion of the program.

NATIONAL LANDSCAPE

South Carolina is one of only 13 states[9] that does not require some form of legal representation for children in abuse and neglect cases in at least some circumstances.[10] The remaining "[s]tates implement a variety of models of representation in child protection court proceedings, ranging from best-interest advocacy to hybrid models, to client-directed advocacy. Of these, client-directed advocacy is widely recognized as the most effective in maximizing youth voice and minimizing implicit bias."[11]

OUR RECOMMENDATION

Review interim and final evaluation findings from the Direct Representation Pilot Program as they become available and use the results to inform future decisions regarding legal representation for children in abuse and neglect proceedings.

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[1] U.S. Gov't Accountability Off., *Higher Education: Actions Needed to Improve Access to Federal Financial Assistance for Homeless and Foster Youth*, GAO-16-343 (2016), https://www.gao.gov/products/gao-16-343; *see* Laura Packard Tucker et al., *Foster Care, Postsecondary Education, and the Need for Financial Aid*, Urb. Inst. (2023), https://www.urban.org/sites/default/files/2023-03/Foster%20Care%2C%20Postsecondary%20Education%2C%20and%20the%20Need%20for%20Financial%20Aid.pdf.

[2] Laura Packard Tucker et al., *Foster Care, Postsecondary Education, and the Need for Financial Aid* 2, Urb. Inst. (2023), https://www.urban.org/sites/default/files/2023-03/Foster%20Care%2C%20Postsecondary%20Education%2C%20and%20the%20Need%20for%20Financial%20Aid.pdf.

[3] Emily Parker & Molly Sarubbi, *Tuition Assistance Programs for Foster Youth in Postsecondary Education*, Educ. Comm'n of the States (2023), https://www.ecs.org/wp-content/uploads/Tuition-Assistance-Programs-for-Foster-Youth-in-Postsecondary-Education.pdf.

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[6] *Id.* at 2-4.

[7] Nathanael J. Okpych et al., *supra* note 4; *see* Thom Reilly & David Schlinkert, *Transition from Foster Care: A Cross Sectional Comparison of Youth Outcomes Twenty Years Apart*, 41 Child & Adolesc. Soc. Work J. 485, 493-95 (2024), https://doi.org/10.1007/s10560-022-00901-0.

[8] Nathanael J. Okpych et al., *supra* note 4; Laura Packard Tucker et al., *supra* note 2.

[9] Toni Watt & Monica Faulkner, *The Texas Tuition and Fee Waiver Program for Youth Who Have Experienced Foster Care: An Assessment of Waiver Utilization and Impact*, 117 Child. & Youth Servs. Rev. 105285, 105289 (2020), https://doi.org/10.1016/j.childyouth.2020.105285.

[10] Financial aid for which foster youth may qualify includes the Federal Pell Grant, 20 U.S.C. § 1070a; the Education and Training Voucher (ETV) program authorized under the John H. Chafee Foster Care Program for Successful Transition to Adulthood, 42 U.S.C. § 677; South Carolina Need-Based Grants, S.C. Code Ann. § 59-142-10; and merit scholarships such as the South Carolina HOPE Scholarship and LIFE Scholarship, S.C. Code Ann. § 59-149-10 et seq.; § 59-150-370.

[11] S.C. Dep't of Soc. Servs., *ETV Program*, https://dss.sc.gov/child-well-being/foster-care/transition-services-and-support-tss-division/etv-program/ (last visited Jul. 1, 2026).

[12] Chart: *Total young people receiving ETV Awards 2025-2026*, S.C. Dep't of Soc. Servs. (2026) (on file with author).

[13] *Id.*

[14] S.C. Dep't of Soc. Servs., *supra* note 12.

[15] S.C. Foster Initiative for Rsch., Sol., and Transition, *Economic Benefits of College Tuition Waivers for SC Foster Youth* (2025) (unpublished manuscript) (on file with author).

[16] *Id.*

[17] *Id.*

[18] Matthew Arrojas, *These States Offer College Scholarships, Financial Aid to Former Foster Youth*, BestColleges (2024), https://www.bestcolleges.com/news/analysis/state-scholarships-college-students-experience-foster-care/.

[19] *Id.*
[20] *Id.*
[21] *Id.*

Sales Tax Exemptions for Baby Formula, Baby Food, and Diapers

[1] S.C. Revenue & Fiscal Affairs Off., *Fiscal Impact Statement for S.0300, Baby Food Tax* (2023). "Although baby food and formula are exempt from state sales and use tax under Section 12-36-2120(75), they are subject to local sales taxes in thirty-three counties that have a local option sales tax that does not currently exempt the gross proceeds of sales of unprepared food."
[2] Mingli Zhong et al., *Nearly 8 Million US Children Live in Families That Struggle to Afford Enough Diapers* 1, Nat'l Diaper Bank Network, Urban Inst. (2025), https://www.urban.org/sites/default/files/2025-09/Nearly_8_Million_US_Children_Live_in_Families_That_Struggle_to_Afford_Enough_Diapers_Closing_the_Gap_on_Diaper_Insecurity_in_the_US.pdf.
[3] Javier Simon, *How Much Does Baby Formula Cost?*, SmartAsset (2024), https://smartasset.com/financial-advisor/the-cost-of-baby-formula.
[4] *Id.*
[5] *The NDBN Diaper Check 2023*, Nat'l Diaper Bank Network (2023), https://nationaldiaperbanknetwork.org/the-ndbn-diaper-check/.
[6] Rachel Levine, *Diaper Need and Health: A Report to Congress* 4, U.S. Dep't of Health & Hum. Servs. (2021), https://www.govinfo.gov/content/pkg/CMR-HE20_41-00185728/pdf/CMR-HE20_41-00185728.pdf.
[7] *Id.*
[8] *Diaper Tax*, Nat'l Diaper Bank Network, https://nationaldiaperbanknetwork.org/diaper-tax/ (last visited Jun. 30, 2026).
[9] Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a statewide sales tax on any retail items.
[10] *See*, *e.g.*, Fla. Stat. § 212.08(1)(a)–(b) (exempting food products for human consumption from sales tax); Ga. Code Ann. § 48-8-3(57) (exempting "food and food ingredients" from state sales tax); Va. Code Ann. § 58.1-611.1 (imposing a reduced sales tax rate on food purchased for human consumption and essential personal hygiene products); 45 Ind. Admin. Code 2.2-5-39(b) (listing "Baby Foods" as exempt food for human consumption); 86 Ill. Admin. Code §§ 130.310, 130.311 (providing that infant formula is exempt because it is food for off-premises human consumption).
[11] S.C. Code Ann. § 12-36-2120(75).
[12] S.C. Revenue & Fiscal Affairs Off., *Fiscal Impact Statement for S.0300, Baby Food Tax* (2023).
[13] S.C. Act No. 131, 2024 S.C. Acts (R146, H3563) (2024).

SUN BUCKS: Expanding Summer Nutrition Access

[1] U.S. Dep't of Agric., Food & Nutrition Admin., *SUN Programs: USDA's Summer Nutrition Programs for Kids* (2023), https://www.fna.usda.gov/summer/toolkit/factsheets/sun.
[2] *Id.*
[3] *How Summer Hunger Affects Children*, Feed the Children, https://www.feedthechildren.org/our-work/stories/how-summer-hunger-affects-children/ (last visited Jun. 29, 2026).
[4] Nat'l Governors Ass'n, *SUN Bucks Basics for Governors: A Summer EBT Program Primer* (2024), https://www.nga.org/publications/sun-bucks-basics-for-governors-a-summer-ebt-program-primer/.
[5] United Health Found., Am.'s Health Rankings, *Food Insecurity in S.C.*, https://www.americashealthrankings.org/explore/measures/food_insecurity_household/SC (last visited Jun. 29, 2026).

[6] U.S. Dep't of Agric., Food & Nutrition Admin, *SUN Bucks: A Tested & Effective Strategy for Ending Summer Hunger* (2023), https://www.fna.usda.gov/summer/toolkit/factsheets/sunbucks-evidence.
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[8] Nat'l Governors Ass'n, *supra* note 4.
[9] U.S. Dep't of Agric., Food & Nutrition Admin., *How to Get Summer EBT*, https://www.fna.usda.gov/sebt/household (last visited Jun. 29, 2026).
[10] *Id.*
[11] U.S. Dep't of Agric., *supra* note 6.
[12] *Id.*
[13] *Id.*
[14] United Health Found., *supra* note 5.
[15] Feeding Am., *Hunger In America (S.C.)*, https://www.feedingamerica.org/hunger-in-america/south-carolina (last visited Jun. 29, 2026).
[16] U.S. Dep't of Agric., Food & Nutrition Admin., *Supplemental Nutrition Assistance Program (SNAP)*, https://www.fna.usda.gov/snap (last visited Jun. 29, 2026).
[17] Cong. Budget Off., *Estimated Effects of Public Law 119-21 on Participation & Benefits in the Supplemental Nutrition Assistance Program* (2025), https://www.cbo.gov/system/files/2025-08/61367-SNAP.pdf.
[18] U.S. Dep't of Agric., Food & Nutrition Admin., *SNAP Provisions of the One Big Beautiful Bill Act of 2025 – Information Memorandum* (2025), https://www.fna.usda.gov/snap/obbb-implementation.
[19] S.C. Dep't of Soc. Servs., *Child and Adult Care Food Program (CACFP)*, https://dss.sc.gov/assistance-programs/food-and-nutrition-programs/child-and-adult-care-food-program-cacfp/ (last visited Jun. 29, 2026).
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[22] U.S. Dep't of Agric., Food & Nutrition Admin., *Summer EBT Implementing Agency Resources*, https://www.fna.usda.gov/sebt/implementing-agency (last visited Jun. 29, 2026).
[23] U.S. Dep't of Agric., Food & Nutrition Admin., *Summer EBT Participating Tribal Nations/States/Territories*, https://www.fna.usda.gov/sebt/participating (last visited Jun. 29, 2026).
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Felony Drug Conviction Ban on Receiving SNAP and TANF Benefits

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[3] Margaret Love & Nick Sibilla, *Access to SNAP and TANF Benefits after a Drug Conviction: A Survey of State Laws*, Collateral Consequences Res. Ctr. (2023).
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[15] Love, *supra* note 3.
[16] *Id.* (States that have chosen to modify the lifetime bans have done so in various ways, including limiting the classes of drug felonies subject to the restriction; decreasing the time limit of the ban; or allowing individuals with prior felony drug convictions to regain benefit eligibility by completing their sentence, complying with all probation or parole requirements, or successfully completing drug education or treatment programs.)

Refundability of the State Earned Income Tax Credit (EITC)

[1] Conor F. Boyle et al., Cong. Rsch. Serv., R43805, *The Earned Income Tax Credit (EITC): How It Works and Who Receives It* (2023), https://www.congress.gov/crs-product/R43805.
[2] Natalie Skatter et al., *Implementing a Refundable State Earned Income Tax Credit in South Carolina: A Cost-Benefit Analysis*, Prenatal-to-3 Policy Impact Ctr., Vanderbilt Univ. (2023), https://pn3policy.org/implementing-a-refundable-state-earned-income-tax-credit-in-south-carolina/.
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[15] *Id.*
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Direct Legal Representation for Children Pilot Program

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[5] Wash. St. Ctr. for Ct. Research, *Evaluation of the Washington State Dependent Child Legal Representation Program* (2021).
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Acknowledgments

The 2026 Annual Report of the Joint Citizens and Legislative Committee on Children is the result of countless hours of hard work and the cooperation of many agencies and individuals. Much assistance was provided to the Committee with its data collection, analysis, research, policy review, and editing to ensure that issues affecting children in South Carolina are accurately and clearly presented.

The Committee thanks the many citizens who took time to attend the public hearings and present testimony to the Committee. The Committee relies heavily on the concerns and recommendations offered by those who address children's issues on a daily basis.

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Nurturing our state's future.

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