

## Session 113 - (1999-2000)

### S 1333 General Bill, By Passailaigue

#### *Similar (H 4903)*

**Summary:** Taxation, Property assessments, limitations for; claim for refund resulting from adjustment; Businesses, Revenue

A BILL TO AMEND SECTION 12-54-85, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TIME LIMITATIONS FOR ASSESSMENT OF TAXES OR FEES, SO AS TO DISTINGUISH BETWEEN A TAX AND A PENALTY NOT ASSOCIATED WITH ASSESSMENT OF A TAX AND TO PROVIDE FOR THE DETERMINATION AND ASSESSMENT OF CERTAIN TAXES AND FOR A CLAIM FOR REFUND RESULTING FROM AN ADJUSTMENT BY THE INTERNAL REVENUE SERVICE BEFORE ONE HUNDRED EIGHTY DAYS OF NOTICE OF THE ADJUSTMENT TO THE DEPARTMENT.

**04/13/00 Senate Introduced and read first time SJ-6**

**04/13/00 Senate Referred to Committee on Finance SJ-6**