## South Carolina Legislature

May 03, 2024, 12:41:27 pm

## Session 104 - (1981-1982)

S\*0302 (Rat #0099, Act #0061 of 1981) General Bill, By J.M. Waddell, Leatherman, H. Rubin and H.P. Smith *Similar (H 2117)* 

A Bill to amend Section 12-7-1360, Code of Laws of South Carolina, 1976, relating to the installment method of reporting certain income, so as to adopt Federal Internal Revenue Code Sections 453, 453A and 453B and applicable regulations in effect as of December 31, 1980, and delete provisions of the Section no longer required following such adoption.

Introduced and read first time SJ-8 03/10/81 Senate 03/10/81 Senate **Referred to Committee on Finance SJ-8** 04/01/81 Senate **Committee report: Favorable Finance SJ-11** 04/09/81 Senate Read second time SJ-23 04/14/81 Read third time and sent to House SJ-15 Senate Introduced and read first time HJ-1854 04/15/81 House 04/15/81 House **Referred to Committee on Ways and Means HJ-1854** 04/29/81 House Committee report: Favorable Ways and Means HJ-2097 05/06/81 House Read second time HJ-2228 Read third time and enrolled HJ-2283 05/07/81 House 05/19/81 Ratified R 99 SJ-4 Senate 05/21/81 Signed By Governor Effective date Tax years beginning after 12/31/80 05/21/81 05/21/81 Act No. 61 06/02/81 **Copies available**