May 19, 2024, 04:00:13 pm

Session 104 - (1981-1982)

## H 3405 General Bill, By T.G. Mangum, B.L. Hendricks, S.H. Howard and Kirsh Similar (S 0695)

A Bill to amend Section 12-7-211, Code of Laws of South Carolina, 1976, relating to income tax and tax table, so as to change the effective date; to amend Section 12-7-710, as amended, relating to optional standard deduction for income tax purposes, so as to provide for an optional standard deduction on a joint return of husband and wife; and to amend Section 12-7-2270, as amended, relating to the power of the South Carolina Tax Commission to examine books and other memoranda for income tax purposes, so as to make inapplicable the requirement of thirty days' written notice to the taxpayer if there is reasonable evidence that the taxpayer is about to destroy or remove such books or memoranda or otherwise make them unavailable for inspection.

01/21/82 House Introduced and read first time HJ-297

01/21/82 House Referred to Committee on Ways and Means HJ-298