

Session 116 - (2005-2006)

H*3768 (Rat #0150, Act #0145 of 2005) General Bill, By Kirsh

Summary: Overdue Debt Collection Act

AN ACT TO AMEND SECTIONS 12-36-140 AND 12-36-2120, CODE OF LAWS OF SOUTH CAROLINA, 1976, BOTH RELATING TO THE SALES AND USE TAX, SO AS TO EXEMPT CERTAIN PROMOTIONAL ADVERTISING DISTRIBUTIONS BY CHAMBERS OF COMMERCE AND VISITORS BUREAUS; BY ADDING SECTION 12-28-1400 SO AS TO REQUIRE THE REPORTING THE DEPARTMENT OF REVENUE REQUIRES BY REGULATION FOR PURPOSES OF THE USER FEE ON MOTOR FUELS AND PROVIDE AN ADDITIONAL CIVIL PENALTY FOR VIOLATORS; BY ADDING SECTION 12-54-123 SO AS TO PROTECT FROM LIABILITY A PERSON WHO SURRENDERS THE PROPERTY OF ANOTHER LEVIED ON BY THE DEPARTMENT OF REVENUE; BY ADDING CHAPTER 55 TO TITLE 12, ENACTING THE OVERDUE DEBT COLLECTION ACT AUTHORIZING THE SOUTH CAROLINA DEPARTMENT OF REVENUE TO IMPOSE A COLLECTION ASSISTANCE FEE ON CERTAIN OVERDUE TAX DEBTS EQUAL TO TWENTY PERCENT OF THE OVERDUE AMOUNT AND TO ALLOW THE DEPARTMENT TO RETAIN A PORTION OF THE COLLECTION ASSISTANCE FEE FOR ITS OPERATION; BY ADDING SECTION 61-4-725 SO AS TO ALLOW A LICENSED WINERY TO SELL, DELIVER, AND PERMIT ON-PREMISES CONSUMPTION ON SUNDAYS IN JURISDICTIONS WHERE MINIBOTTLE SALES ARE ALLOWED ON SUNDAYS; TO AMEND SECTION 6-1-320, RELATING TO THE LIMITS ON ANNUAL INCREASES IN LOCAL GOVERNMENT AND SCHOOL DISTRICT PROPERTY TAX MILLAGE, SO AS TO CLARIFY THE METHOD OF CALCULATING THE ALLOWED CONSUMER PRICE INDEX INCREASE IN THE MILLAGE RATE; TO AMEND SECTIONS 12-6-40 AND 12-6-50, BOTH AS AMENDED, RELATING TO DEFINITIONS AND CONFORMITY PROVISIONS FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO UPDATE THE REFERENCE DATE BY WHICH THIS STATE ADOPTS VARIOUS PROVISIONS OF THE INTERNAL REVENUE CODE OF 1986 AND CLARIFY THOSE PROVISIONS NOT ADOPTED; TO AMEND SECTIONS 12-6-1110 AND 12-6-1130, RELATING TO CALCULATIONS OF INCOME, SO AS TO PROVIDE FOR CALCULATIONS WITHOUT SOME OF THE DEDUCTIONS ALLOWED BY THE INTERNAL REVENUE CODE; TO AMEND SECTION 12-6-1140, AS AMENDED, RELATING TO DEDUCTIONS FROM SOUTH CAROLINA INDIVIDUAL TAXABLE INCOME FOR PURPOSES OF THE STATE INCOME TAX, SO AS TO DELETE AN OBSOLETE DEDUCTION RELATING TO MEDICAL INSURANCE PREMIUMS; TO AMEND SECTION 12-6-2220, RELATING TO ALLOCATION AND APPORTIONMENT FOR PURPOSES OF THE STATE INCOME TAX, SO AS TO PROVIDE FOR THE ALLOCATION OF DIVIDENDS; TO AMEND SECTION 12-6-3360, AS AMENDED, RELATING TO THE TARGETED JOBS TAX CREDIT, SO AS TO REVISE THE DEFINITION OF "NEW JOB"; TO AMEND SECTION 12-6-3365, AS AMENDED, RELATING TO THE CORPORATE INCOME TAX MORATORIUM FOR JOB CREATION, SO AS TO CLARIFY THE APPLICATION OF THE MORATORIUM TO INSURANCE PREMIUM TAXES; TO AMEND SECTION 12-6-3480, RELATING TO TAX CREDITS, SO AS TO FURTHER PROVIDE THE MANNER IN WHICH CREDITS ARE ALLOWED AND MAY BE CLAIMED; TO AMEND SECTION 12-6-4910, AS AMENDED, RELATING TO THOSE REQUIRED TO FILE INCOME TAX RETURNS, SO AS TO PROVIDE FOR THOSE NONRESIDENTS REQUIRED TO FILE IN THIS STATE; TO AMEND SECTIONS 12-6-5020, AS AMENDED, AND 12-6-5030, BOTH RELATING TO THE FILING OF CONSOLIDATED CORPORATE INCOME TAX RETURNS AND COMPOSITE INDIVIDUAL INCOME TAX RETURNS, BOTH SO AS TO REQUIRE THE DETERMINATION OF CREDITS ON A CONSOLIDATED BASIS AND FURTHER PROVIDE FOR COMPOSITE RETURNS; TO AMEND SECTION 12-8-520 RELATING TO STATE INCOME TAX WITHHOLDING, SO AS TO PROVIDE FOR THE WITHHOLDING OF PARTNERSHIP AND SUBCHAPTER "S" CORPORATION INCOME OF NONRESIDENTS; TO AMEND SECTION 12-8-1520, RELATING TO STATE INCOME TAX WITHHOLDING, SO AS TO PROVIDE ADDITIONAL REQUIREMENTS FOR WITHHOLDING AGENTS; TO AMEND SECTION 12-10-105, RELATING TO ANNUAL FEES FOR JOB DEVELOPMENT CREDITS FOR PURPOSES OF THE ENTERPRISE ZONE ACT OF 1995, SO AS TO EXTEND THESE FEES TO JOB RETRAINING CREDITS IN EXCESS OF TEN THOUSAND DOLLARS AND PROVIDE FOR THE COLLECTION OF THESE FEES; TO AMEND SECTION 12-20-105, AS AMENDED, RELATING TO TAX CREDITS FOR PURPOSES OF THE CORPORATE LICENSE TAX, SO AS TO CLARIFY THE APPLICATION OF THESE CREDITS; TO AMEND SECTIONS 12-21-1090 AND 12-21-6550, BOTH RELATING TO LICENSE TAXES, BOTH SO AS TO PROVIDE FOR THE PERMISSIVE PROMULGATION OF REGULATIONS AND FURTHER PROVIDE FOR THE APPLICATIONS REQUIRED PURSUANT TO THE TOURISM INFRASTRUCTURE ADMISSIONS TAX ACT; TO AMEND SECTION 12-28-740, RELATING TO EXEMPTIONS FROM THE MOTOR FUELS USER FEE, SO AS TO DELETE A REFERENCE TO A CREDIT; TO AMEND SECTION 12-28-1730, AS AMENDED, RELATING TO PENALTIES FOR PURPOSES OF THE MOTOR FUELS TAX, SO AS TO DELETE A CIVIL PENALTY; TO AMEND SECTION 12-36-530, RELATING TO THE REQUIREMENT FOR THE RETURN OF A RETAIL LICENSE WHEN A BUSINESS CLOSSES OR IS SOLD, SO AS TO ELIMINATE THE REQUIREMENT THAT THE TAX IS DUE AT THE TIME OF SALE AND CONSTITUTES A LIEN ON THE PROPERTY IN THE HANDS OF THE

PURCHASER; TO AMEND SECTION 12-36-1310, AS AMENDED, RELATING TO THE SOUTH CAROLINA SALES AND USE TAX ACT, SO AS TO FURTHER PROVIDE FOR THE APPLICATION OF SALES TAX TO TELECOMMUNICATIONS SERVICES; TO AMEND SECTION 12-36-2120, AS AMENDED, RELATING TO SALES AND USE TAX EXEMPTIONS, SO AS TO EXEMPT PRESCRIPTIONS AND OVER-THE-COUNTER MEDICINES AND MEDICAL SUPPLIES SOLD TO A FREE CLINIC; TO AMEND SECTION 12-36-2510, RELATING TO THE SOUTH CAROLINA SALES AND USE TAX ACT, SO AS TO PROVIDE FURTHER FOR THE ISSUE OF CERTIFICATES BY THE DEPARTMENT OF REVENUE FOR DIRECT PAY AND EXEMPTIONS AND PROVIDE FOR MORE EFFICIENT ADMINISTRATION OF SALES TAXES AND SALES TAX EXEMPTIONS; TO AMEND SECTION 12-37-220, AS AMENDED, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO DELETE OBSOLETE REFERENCES IN EXISTING EXEMPTIONS; TO AMEND SECTIONS 12-54-42 AND 12-54-43, AS AMENDED, BOTH RELATING TO THE UNIFORM METHOD OF COLLECTION AND ENFORCEMENT OF STATE LEVIED TAXES, BOTH SO AS TO CLARIFY THE APPLICATION OF PENALTIES FOR FAILING TO PROVIDE WITHHOLDING STATEMENTS, AND CLARIFY AND REVISE THE APPLICATION OF CIVIL PENALTIES FOR FILING GROUNDLESS RETURNS OR FOR MISUSE OF A SALES TAX CERTIFICATE; TO AMEND SECTION 12-54-90, RELATING TO THE COLLECTION AND ENFORCEMENT OF STATE TAXES, SO AS TO ALLOW THE DEPARTMENT OF REVENUE TO REFUSE TO ISSUE A LICENSE TO A TAXPAYER IN VIOLATION; TO AMEND SECTIONS 12-54-210 AND 12-54-240, AS AMENDED, BOTH RELATING TO THE COLLECTION AND ENFORCEMENT OF STATE TAXES, BOTH SO AS TO INCREASE THE PENALTY FOR FAILURE TO KEEP RECORDS, FILE RETURNS, AND COMPLY WITH REGULATIONS, UPDATE REFERENCES RELATING TO THE CONFIDENTIALITY OF RETURNS, AND DELETE AN EXEMPTION TO THE CONFIDENTIALITY REQUIREMENTS FOR RECORDS SUBPOENAED BY A FEDERAL GRAND JURY; TO AMEND SECTION 12-58-185, AS AMENDED, RELATING TO THE TAXPAYERS' BILL OF RIGHTS, SO AS TO CLARIFY AND EXTEND THE APPLICATION OF HARDSHIP EXTENSIONS TO PAY; TO AMEND SECTIONS 12-60-420 AND 12-60-490, BOTH AS AMENDED, BOTH RELATING TO THE REVENUES PROCEDURE ACT, BOTH SO AS TO PROVIDE THAT THE APPLICATION OF A DIVISION DECISION OR A DETERMINATION OF DEFICIENCY APPLIES TO LOCAL TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE AND REQUIRE THE NOTICE TO PROVIDE THAT FAILURE TO FILE A PROTEST RESULTS IN A DECISION BECOMING FINAL AND TO PROVIDE, FURTHER, FOR SETOFFS AGAINST TAX REFUNDS; TO AMEND SECTION 61-4-747, RELATING TO REGULATION OF WINE, SO AS TO REQUIRE OUT-OF-STATE WINE SHIPPERS TO PAY SALES AND EXCISE TAXES ON WINE SHIPPED TO RESIDENTS OF THIS STATE BY JANUARY TWENTIETH OF EACH YEAR FOR THE PRECEDING YEAR; BY ADDING SECTION 33-14-420 SO AS TO FURTHER PROVIDE FOR CLAIMANTS AGAINST FUNDS OF A DISSOLVED CORPORATION; TO PROVIDE THAT THIS ACT IS THE MOST RECENT ACTION OF THE GENERAL ASSEMBLY RELATING TO ADOPTION OF AND CONFORMITY WITH PROVISIONS OF THE INTERNAL REVENUE CODE; TO AMEND SECTION 12-6-1130, AS AMENDED, RELATING TO DEDUCTIONS FROM INCOME TAX, SO AS TO PROVIDE THAT THE DEDUCTION FOR CHARITABLE CONTRIBUTIONS BE DETERMINED AS IN THE INTERNAL REVENUE CODE; TO AMEND SECTIONS 12-6-3515, RELATING TO CHARITABLE CONTRIBUTIONS FOR CONSERVATION, SO AS TO PROVIDE THAT THE DETERMINATION MUST BE LIKE SECTION 170 OF THE INTERNAL REVENUE CODE; TO AMEND SECTION 12-43-232, RELATING TO QUALIFICATION FOR AGRICULTURAL USE FOR PURPOSES OF ASSESSMENT, SO AS TO PROVIDE THAT A PERPETUAL CONSERVATION EASEMENT IS AGRICULTURAL REAL PROPERTY; BY ADDING SECTION 12-6-5590 SO AS TO FURTHER PROVIDE GUIDELINES FOR ALLOWING A DEDUCTION FOR A CHARITABLE CONTRIBUTION; TO AMEND SECTIONS 12-44-30, 4-12-30, AND 4-29-67, ALL RELATING TO A FEE IN LIEU OF TAXES, SO AS TO PROVIDE FOR QUALIFICATION OF A CERTIFIED ECONOMIC DEVELOPMENT PROJECT; BY ADDING SECTION 12-37-135 SO AS TO ALLOW A COUNTYWIDE BUSINESS REGISTRATION AND FEE; BY ADDING SECTION 12-45-430 AND TO AMEND SECTION 12-37-2650, AS AMENDED, RELATING TO RECEIPTS FOR PAYMENT OF TAXES, BOTH SO AS TO PROVIDE THAT A RECEIPT MUST NOT BE ISSUED UNLESS ALL TAXES AND OTHER CHARGES HAVE BEEN PAID; TO AMEND SECTION 12-37-2730, RELATING TO USE OF A TREASURER'S TAX RECEIPT TO OBTAIN A LICENSE PLATE, SO AS TO PROVIDE THAT BOTH MUNICIPAL AND COUNTY TAXES AND OTHER CHARGES MUST BE PAID BEFORE ISSUANCE OF A RECEIPT WHEN A MUNICIPALITY CONTRACTS WITH THE COUNTY FOR THE COLLECTION OF ITS VEHICLE AND TO PROVIDE FOR THE ISSUANCE OF A SUMMONS BY A CODE ENFORCEMENT OFFICER TO ENFORCE COLLECTION OF VEHICLE PROPERTY TAX AND VEHICLE REGISTRATION LAWS; TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO QUALIFICATION FOR THE FOUR PERCENT ASSESSMENT RATIO, SO AS TO PROVIDE A FURTHER PROVISION FOR QUALIFICATION; TO AMEND SECTIONS 12-49-950, 12-51-55, AS AMENDED, AND 12-51-130, AS AMENDED, ALL RELATING TO THE SALE OF PROPERTY FOR NONPAYMENT OF TAXES, SO AS TO PROVIDE THAT ALL UNPAID TAXES, ASSESSMENT, CHARGES, AND ACTUAL COSTS OF THE DELINQUENCY BE INCLUDED IN A BID AND TO PROVIDE THAT AN

ASSESSMENT INCLUDES AMOUNTS OWED TO A SPECIAL TAXING DISTRICT; TO AMEND SECTION 12-54-25, AS AMENDED, RELATING TO REFUND OF AN OVERPAYMENT OF TAXES, SO AS TO PROVIDE THAT NO INTEREST IS DUE IF THE REFUND IS MADE WITHIN SEVENTY-FIVE DAYS; AND TO AMEND SECTION 12-54-240, RELATING TO CONFIDENTIALITY OF TAX RETURN INFORMATION, SO AS TO ALLOW DISCLOSURE TO A STATE OR COUNTY AGENT OF COUNTY CODE AND CERTAIN JOINT FILING INFORMATION; BY ADDING SECTION 12-37-712 SO AS TO PROVIDE THAT A MARINA PROVIDE ACCESS TO TAXING AUTHORITIES FOR PROPERTY TAX ASSESSMENT; TO PROVIDE FOR A POSTPONEMENT FOR ONE YEAR OF IMPLEMENTATION OF A TAX EQUALIZATION AND REASSESSMENT PROGRAM; TO AMEND SECTION 12-36-2120, AS AMENDED, RELATING TO EXEMPTIONS FROM SALES TAX, SO AS TO ADD TO THE "HOLIDAY" FOR SCHOOL SUPPLIES CERTAIN BEDDING AND BATH LINENS; BY ADDING SECTION 12-45-185 SO AS TO PROVIDE FOR THE WAIVER OF PENALTY FOR LATE TAX PAYMENT UPON PROOF OF TIMELY DELIVERY; AND BY ADDING SECTION 12-6-3575 SO AS TO PROVIDE FOR A NONREFUNDABLE CREDIT AGAINST INCOME TAX FOR FIFTY PERCENT OF THE PREMIUM COSTS FOR HEALTH INSURANCE UNDER CERTAIN CONDITIONS AND WITH CERTAIN LIMITATIONS. - ratified title

03/15/05	House	Introduced and read first time HJ-52
03/15/05	House	Referred to Committee on Ways and Means HJ-56
04/13/05	House	Committee report: Favorable with amendment Ways and Means HJ-10
04/19/05	House	Amended HJ-75
04/19/05	House	Read second time HJ-77
04/20/05	House	Read third time and sent to Senate HJ-24
04/21/05	Senate	Introduced and read first time SJ-2
04/21/05	Senate	Referred to Committee on Finance SJ-2
05/18/05	Senate	Committee report: Favorable with amendment Finance SJ-24
05/19/05	Senate	Amended SJ-93
05/24/05		Scrivener's error corrected
05/25/05	Senate	Amended SJ-60
05/25/05	Senate	Read second time SJ-60
05/26/05	Senate	Amended SJ-308
05/26/05	Senate	Read third time and returned to House with amendments SJ-308
05/31/05	House	Concurred in Senate amendment and enrolled HJ-69
06/01/05		Ratified R 150
06/07/05		Signed By Governor
06/15/05		Copies available
06/15/05		Effective date See Act for Effective Date
06/16/05		Act No. 145