

## Session 110 - (1993-1994)

### H 3914 General Bill, By Kirsh

#### *Similar (S 0675)*

A Bill to amend Title 12, Code of Laws of South Carolina, 1976, relating to taxation, by adding Chapter 8, 10, and 20, so as to revise, reorganize, and recodify state tax laws imposing the individual and corporate income tax, providing for the withholding of income taxes, and imposing the corporation license tax; to amend Title 12 of 1976 Code by adding Chapters 56 and 58, which shall contain respectively the former provisions of Article 3 of Chapter 54, the Setoff Debt Collection Act and Article 5 of Chapter 54, the South Carolina Taxpayers' Bill of Rights; to amend Chapter 54 of Title 12 of the 1976 Code by adding Sections 12-54-15, 12-54-17, 12-54-42, 12-54-47, 12-54-85, 12-54-127, and 12-54-135 so as to move enforcement provisions to the Chapter constituting the uniform method of collection and enforcement of taxes levied and assessed by the South Carolina Tax Commission; to amend the 1976 Code by adding Section 50-1-280, so as to move the provisions relating to the nongame wildlife and natural areas fund to the appropriate location in Title 50, relating to fish, game, and watercraft; to amend Section 12-4-330, relating to witnesses before the Tax Commission, so as to allow Commissioners and designated officers to administer oaths and take acknowledgments; to amend Sections 11-35-5230, 12-37-220, as amended, 12-54-30, as amended, 12-54-40, 12-54-55, as amended, 12-54-120, as amended, 12-54-210, 12-54-240, as amended, 41-44-10, 41-44-20, and 41-44-70, all relating to taxation, so as to conform the Sections to the recodified Chapters added by this Act, to provide that a repeal of a Section of the 1976 Code by this Act does not prevent the assessment or collection of any tax, interest, or penalties due before the effective date of this Act, to provide for the continual application of certain Tax Commission regulations promulgated pursuant to the predecessor provisions of the Chapters added by this Act, to provide for cross references and the duties of the Code Commissioner in the recodification accomplished by this Act; and to repeal Chapters 7, 9, and 19 of Title 12 and Sections 41-44-30, 41-44-40, 41-44-50, 41-44-90, and 41-44-100, all of the 1976 Code, and all relating to taxation, effective for taxable years beginning after 1992.

**04/13/93 House Introduced and read first time HJ-10**

**04/13/93 House Referred to Committee on Ways and Means HJ-11**