

Session 105 - (1983-1984)

S*0413 (Rat #0440, Act #0387 of 1984) General Bill, By J.M. Waddell, Leatherman, I.E. Lourie and H. Rubin
Similar (H 2752)

A Bill to amend Section 12-7-2270, as amended, Code of Laws of South Carolina, 1976, relating to the power of the Tax Commission to examine the books and other memoranda of resident taxpayers, so as to revise the provisions pertaining to the notice required to be given taxpayers under the Section before the examination may take place, to provide that if the taxpayer so requests, the Commission shall delay the examination for a period of up to thirty days from the date of the written notice and to require the Commission to notify the taxpayer in writing that he may make this request, and to provide that the notice and thirty-day waiting period provisions shall not apply if there is reasonable rather than conclusive evidence that the taxpayer is about to destroy or remove the records or otherwise make them unavailable for inspection.-amended title

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|----------|--------|-----------------------------------------------------------|
| 03/31/83 | Senate | Introduced and read first time SJ-887 |
| 03/31/83 | Senate | Referred to Committee on Finance SJ-887 |
| 02/01/84 | Senate | Committee report: Favorable with amendment Finance SJ-527 |
| 02/02/84 | Senate | Amended SJ-571 |
| 02/02/84 | Senate | Read second time SJ-572 |
| 02/14/84 | Senate | Read third time and sent to House SJ-640 |
| 02/15/84 | House | Introduced and read first time HJ-913 |
| 02/15/84 | House | Referred to Committee on Ways and Means HJ-913 |
| 04/24/84 | House | Committee report: Favorable Ways and Means HJ-2560 |
| 05/01/84 | House | Debate interrupted HJ-2780 |
| 05/02/84 | House | Amended HJ-2804 |
| 05/02/84 | House | Read second time HJ-2804 |
| 05/03/84 | House | Read third time HJ-2860 |
| 05/03/84 | House | Returned HJ-2860 |
| 05/08/84 | Senate | Concurred in House amendment and enrolled SJ-1706 |
| 05/15/84 | | Ratified R 440 |
| 05/17/84 | | Signed By Governor |
| 05/17/84 | | Effective date 05/17/84 |
| 05/17/84 | | Act No. 387 |
| 05/31/84 | | Copies available |