

## Session 113 - (1999-2000)

### H 4694 General Bill, By Easterday

**Summary:** Motor vehicle property taxes, assessments, value of; county auditor, Revenue Department, Taxation, refunds

A BILL TO AMEND SECTION 12-37-2680, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO VALUATION OF MOTOR VEHICLES FOR PURPOSES OF PROPERTY TAX, SO AS TO ALLOW A COUNTY AUDITOR TO USE OTHER AVAILABLE INFORMATION TO DETERMINE THE VALUE OF A VEHICLE WHEN THE VALUE PROVIDED BY THE DEPARTMENT OF REVENUE FOR THE VEHICLE IS CLEARLY INCORRECT, TO PROVIDE A SPECIAL REFUND PROCEDURE FOR OVERPAYMENTS OF TAX RESULTING FROM AN INCORRECT VALUE PROVIDED BY THE DEPARTMENT WITH INTEREST ON THE OVERPAYMENT TO BE REIMBURSED TO COUNTIES FROM THE GENERAL FUND OF THE STATE, AND TO PROVIDE AN EXTENDED STATUTE OF LIMITATIONS OF FOUR YEARS WITHIN WHICH SUCH SPECIAL REFUNDS MAY BE PAID.

**02/29/00 House Introduced and read first time HJ-4**

**02/29/00 House Referred to Committee on Ways and Means HJ-5**