

## Session 109 - (1991-1992)

**S 0546 Joint Resolution, By J.M. Waddell, Bryan, Courson, Drummond, H.U. Fielding, Giese, F. Gilbert, J.C. Hayes, R.L. Helmly, D.L. Hinds, C.T. Hinson, Holland, Land, Leatherman, Leventis, J.M. Long, I.E. Lourie, A.S. Macaulay, J.A. Martin, S.S. Martschink, Matthews, McConnell, McGill, T.W. Mitchell, Moore, M.F. Mullinax, O'Dell, Passailaigue, Patterson, Peeler, T.H. Pope, Reese, M.T. Rose, Russell, Saleeby, Setzler, R.C. Shealy, H.C. Smith, J.V. Smith, N.W. Smith, H.S. Stilwell, Thomas, Washington, M.B. Williams and Wilson**

A Joint Resolution to provide that for taxpayers, personal representatives, and trustees who are in the regular military, reserves, or national guard and stationed overseas as a result of Operation Desert Shield, the South Carolina Tax Commission shall conform to the actions of the Internal Revenue Service and to amendments to the Internal Revenue Code of 1986 with respect to time for filing individual and fiduciary income tax returns and paying individual income and fiduciary income taxes, to extend this conformity to corporate income and license taxes where all corporate officers are stationed overseas as a result of Operation Desert Shield, to adopt federal provisions relating to the exclusion of certain compensation received while serving in a combat zone; and to extend the time for paying property taxes and filing property tax returns for those individuals.

<b>01/23/91</b>	<b>Senate</b>	<b>Introduced, read first time, placed on calendar without reference SJ-12</b>
<b>01/23/91</b>	<b>Senate</b>	<b>Unanimous consent for second reading on next legislative day SJ-12</b>
<b>01/23/91</b>	<b>Senate</b>	<b>Unanimous consent for third reading on next legislative day SJ-12</b>
<b>01/24/91</b>	<b>Senate</b>	<b>Read second time SJ-1</b>
<b>01/25/91</b>	<b>Senate</b>	<b>Read third time and sent to House SJ-1</b>
<b>01/30/91</b>	<b>House</b>	<b>Point of order-Bills dealing with revenue must originate in the House HJ-18</b>
<b>01/30/91</b>	<b>House</b>	<b>Returned to the Senate HJ-19</b>