

## Session 122 - (2017-2018)

### S 0793 General Bill, By Sheheen

#### Summary: Property Tax Procedure Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, TO ENACT THE "PROPERTY TAX PROCEDURE ACT"; TO AMEND SECTION 12-60-30, RELATING TO SOUTH CAROLINA REVENUE PROCEDURES DEFINITIONS, SO AS TO PROVIDE DEFINITIONS; TO AMEND SECTION 12-60-450, RELATING TO APPEALS OF PROPOSED ASSESSMENTS, SO AS TO REQUIRE THE DEPARTMENT TO NOTIFY AFFECTED COUNTIES IN CERTAIN INSTANCES; TO AMEND SECTION 12-60-2120, RELATING TO PROPERTY TAX APPEALS BY WRITTEN PROTEST, SO AS TO PROVIDE THAT THE DEPARTMENT SHALL NOTIFY ANY AFFECTED COUNTIES OF A WRITTEN PROTEST; TO AMEND SECTION 12-60-2140, RELATING TO CERTAIN PAYMENTS AND REFUNDS, SO AS TO PROVIDE THAT NO REFUND IS DUE FOR ANY TAX YEAR BEFORE THE THREE TAX YEARS IMMEDIATELY PRECEDING THE FINAL DETERMINATION; AND TO AMEND SECTION 12-60-2150, RELATING TO FILING A CLAIM FOR A REFUND, SO AS TO PROVIDE FOR CERTAIN NOTIFICATIONS AND TO PROVIDE THAT A FAILURE TO TIMELY ISSUE A WRITTEN NOTICE IS CONSIDERED A DENIAL.

12/06/17	Senate	Prefiled
12/06/17	Senate	Referred to Committee on Finance
01/09/18	Senate	Introduced and read first time (Senate Journal-page 53)
01/09/18	Senate	Referred to Committee on Finance (Senate Journal-page 53)
01/24/18	Senate	Committee report: Favorable with amendment Finance (Senate Journal-page 6)
02/01/18	Senate	Committee Amendment Adopted (Senate Journal-page 10)
02/01/18	Senate	Read second time (Senate Journal-page 10)
02/01/18	Senate	Roll call Ayes-39 Nays-0 (Senate Journal-page 10)
02/06/18	Senate	Read third time and sent to House (Senate Journal-page 20)
02/07/18	House	Introduced and read first time (House Journal-page 6)
02/07/18	House	Referred to Committee on Ways and Means (House Journal-page 6)