**A** **BILL**

TO AMEND SECTION 12-60-90, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ADMINISTRATIVE TAX PROCESS AND THOSE AUTHORIZED TO REPRESENT TAXPAYERS AND THE STATE AND LOCAL GOVERNMENTS IN THE ADMINISTRATIVE TAX PROCESS, SO AS TO ALLOW A TAXPAYER TO BE REPRESENTED IN THE ADMINISTRATIVE TAX PROCESS BY A LICENSED REAL ESTATE BROKER-IN-CHARGE WHO HOLDS A MASTER’S DEGREE IN BUSINESS ADMINISTRATION OR ITS EQUIVALENT AND TO LIMIT THIS REPRESENTATION TO THE ADMINISTRATIVE TAX PROCESS AS IT RELATES TO AD VALOREM TAX ON REAL PROPERTY.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12-60-90(C) of the 1976 Code, as last amended by Act 116 of 2007, is further amended to read:

“(C) Taxpayers may be represented during the administrative tax process by:

(1) the same individuals who may represent them in administrative tax proceedings with the Internal Revenue Service pursuant to Section 10.3(a), (b), and (c), Section 10.7(a), (c)(1)(i) through (c)(1)(vi), and (c)(1)(viii), and Section 10.7(d) and (e) of United States Treasury Department Circular No. 230; ~~and~~

(2) a real estate appraiser who is registered, licensed, or certified pursuant to Chapter 60, ~~of~~ Title 40 during the administrative tax process in a matter limited to questions concerning the valuation of real property; and

(3) a real estate broker-in-charge who is licensed pursuant to Chapter 57, Title 40 holding a master’s degree in business administration or its equivalent in the administrative tax process as it relates to ad valorem taxes on real property.”

SECTION 2. This act takes effect upon approval by the Governor.

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