**A** **BILL**

TO AMEND SECTION 12‑45‑180, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DELINQUENT TAX PENALTIES AND COLLECTION, SO AS TO PROVIDE THAT A COUNTY TREASURER OR OFFICE AUTHORIZED TO COLLECT DELINQUENT TAXES MAY WAIVE LATE PENALTIES FOR CERTAIN GOOD CAUSES.

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

SECTION 1. Section 12‑45‑180 of the 1976 Code, as last amended by Act 87 of 2015, is further amended by adding an appropriately lettered subsection to read:

“( ) A county treasurer or the office authorized and directed to collect delinquent taxes may waive any penalties imposed pursuant to subsection (A) for good cause based on written application of the taxpayer or authorized representative. ‘Good cause’ as used in this subsection means a serious, sudden illness or incapacity of a taxpayer occurring in the tax liability year or a natural disaster or accident that resulted in the destruction of a taxpayer’s essential records in the tax liability year. In determining a penalty waiver, the county treasurer or the office authorized and directed to collect delinquent taxes shall review the compliance record of the taxpayer and the waiver of prior penalties.”

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

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