

## Session 118 - (2009-2010)

### S 0122 General Bill, By Cromer

*Similar (H 3122)*

**Summary:** Taxpayers

A BILL TO AMEND SECTION 12-60-430, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE FAILURE OF A TAXPAYER TO MAKE A REPORT OR FILE A RETURN REQUIRED BY LAW OR A TAXPAYER WHO FILES A FRIVOLOUS RETURN, SO AS TO FURTHER PROVIDE FOR THE INFORMATION THE DEPARTMENT MUST CONSIDER WHEN MAKING AN ESTIMATE OF THE TAX LIABILITY OF THE TAXPAYER UNDER THESE CIRCUMSTANCES.

**12/10/08 Senate Prefiled**

**12/10/08 Senate Referred to Committee on Finance**

**01/13/09 Senate Introduced and read first time SJ-127**

**01/13/09 Senate Referred to Committee on Finance SJ-127**