

Session 108 - (1989-1990)

S 1467 General Bill, By J.M. Waddell, J.C. Hayes, Leatherman and I.E. Lourie

A Bill to amend the Code of Laws of South Carolina, 1976, by adding Chapter 56 in Title 12 so as to enact the South Carolina Tax Procedures Act and by adding Sections 12-31-290, 12-51-155, 12-54-25, and 12-54-85 so as to provide for penalties for failing to comply with registration card requirements for purposes of the road tax on motor carriers, to provide that tax sales of real property on which taxes have been regularly paid are void, to provide for the payment of interest on underpayments and refunds of taxes, and to provide for statutes of limitations on assessments and claims for refund; to amend Section 12-3-140, as amended, relating to powers of the South Carolina Tax Commission, so as to allow the Commission to compromise State taxes, interest, or penalties and to enter into binding written agreements with respect to State taxes; to amend Section 59-20-20, as amended, relating to definitions for purposes of the Education Finance Act, so as to adjust the calculation of the Index of Taxpaying Ability for a school district to reflect for underpayments of distributions because of property tax appeals; and to repeal Sections 12-1-80, 12-1-100, 12-1-130, 12-1-213, Chapter 5, 12-7-620, 12-7-630, 12-7-1650, 12-7-1670, 12-7-2000, 12-7-2210, 12-7-2220, 12-7-2240, 12-7-2300, 12-7-2310, 12-7-2440, 12-7-2510, 12-7-2710, 12-7-2720, 12-7-2730, 12-7-2740, 12-7-2750, 12-7-2760, 12-7-2780, 12-9-400, 12-9-810, 12-9-820, 12-9-830, 12-9-840, 12-9-850, 12-15-570, 12-15-720, Articles 11, 15, and 17 of Chapter 15, 12-15-1510, 12-15-1610, 12-16-1130, 12-16-1310, 12-16-1320, 12-16-1330, 12-16-1340, 12-16-1350, 12-16-1360, 12-16-1920, 12-16-1930, 12-16-1940, 12-17-220, 12-17-230, 12-19-60, 12-19-160, 12-21-160, 12-21-470, 12-21-700, 12-21-710, 12-21-2080, 12-21-2480, 12-21-2560, 12-21-2570, 12-21-2840, 12-21-2850, 12-21-3020, 12-21-3030, 12-21-3040, 12-21-3050, 12-21-3060, 12-21-3090, 12-21-3100, 12-21-3110, 12-21-3120, 12-21-3130, 12-23-70, 12-23-80, 12-23-100, 12-23-110, 12-27-50, 12-27-150, 12-27-310, 12-27-340, 12-27-580, 12-27-820, 12-29-140, 12-29-420, 12-29-430, Article 7 of Chapter 29, 12-31-460, 12-31-470, 12-31-480, Article 7 of Chapter 31, 12-35-640, 12-35-1220, 12-35-1270, 12-35-1280, 12-35-1290, 12-35-1300, 12-35-1310, 12-35-1320, 12-35-1330, 12-35-1340, 12-35-1350, 12-35-1360, 12-35-1370, 12-35-1380, 12-35-1390, 12-35-1400, 12-35-1410, 12-35-1420, 12-35-1430, 12-35-1440, 12-35-1460, 12-35-1480, 12-35-1490, 12-35-1500, 12-35-1510, 12-35-1520, 12-35-1530, Chapter 47, 12-54-20, and 12-54-30, all of Title 12 of the 1976 Code and all relating to tax procedures.

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