

## Session 124 - (2021-2022)

### S 0154 General Bill, By Martin

**Summary:** Revenue Department, taxation

A BILL TO AMEND CHAPTER 54, TITLE 12 OF THE 1976 CODE, RELATING TO THE UNIFORM METHOD OF COLLECTION AND ENFORCEMENT OF TAXES LEVIED AND ASSESSED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE, BY ADDING SECTION 12-54-20, TO PROVIDE THAT A TAXPAYER THAT PREVAILS IN AN ACTION OR PROCEEDING TO RECOVER A TAX OR PENALTY IS ENTITLED TO REASONABLE ATTORNEYS' FEES AND COSTS ASSOCIATED WITH DEFENDING THE ACTION OR PROCEEDING.

12/09/20	Senate	Prefiled
12/09/20	Senate	Referred to Committee on Finance
01/12/21	Senate	Introduced and read first time (Senate Journal-page 194)
01/12/21	Senate	Referred to Committee on Finance (Senate Journal-page 194)
03/17/21	Senate	Committee report: Favorable with amendment Finance (Senate Journal-page 9)
03/25/21	Senate	Committee Amendment Adopted (Senate Journal-page 14)
03/30/21	Senate	Read second time (Senate Journal-page 11)
03/31/21	Senate	Amended (Senate Journal-page 34)
03/31/21	Senate	Read third time and sent to House (Senate Journal-page 34)
03/31/21	Senate	Roll call Ayes-43 Nays-0 (Senate Journal-page 34)
04/06/21	House	Introduced and read first time (House Journal-page 123)
04/06/21	House	Referred to Committee on Ways and Means (House Journal-page 123)