

## Session 104 - (1981-1982)

### **S\*0163 (Rat #0121, Act #0081 of 1981) General Bill, By C.G. Poag and D.S. Rushing**

A Bill to amend Section 12-7-670, as amended, Code of Laws of South Carolina, 1976, relating to property not considered capital assets for income tax purposes, so as to provide an exception for evergreen trees which are more than six years old at the time severed from the roots and sold for ornamental purposes.

02/05/81 Senate Introduced and read first time SJ-5  
02/05/81 Senate Referred to Committee on Finance SJ-5  
02/12/81 Senate Committee report: Favorable Finance SJ-14  
02/17/81 Senate Read second time SJ-11  
02/19/81 Senate Read third time and sent to House SJ-14  
02/24/81 House Introduced and read first time HJ-739  
02/24/81 House Referred to Committee on Ways and Means HJ-739  
05/13/81 House Committee report: Favorable Ways and Means HJ-2347  
05/19/81 House Read second time HJ-2462  
05/20/81 House Read third time and enrolled HJ-2500  
05/28/81 Senate Ratified R 121 SJ-12  
06/02/81 Signed By Governor  
06/02/81 Effective date Tax yrs. beginning after 12/31/80  
06/02/81 Act No. 81  
06/18/81 Copies available