

Session 107 - (1987-1988)

H*2573 (Rat #0408, Act #0381 of 1988) General Bill, By J.C. Johnson

A Bill to amend Section 12-37-970, as amended, Code of Laws of South Carolina, 1976, relating to the assessment and return of merchants and manufacturers' property to the Tax Commission for ad valorem tax purposes so as to provide that the Tax Commission shall forward the assessments prepared as a result of the returns submitted pursuant to this Section to the appropriate local taxing authorities no later than August fifteenth of the applicable tax year; to amend Section 12-43-210, relating to county equalization and reassessment programs, so as to provide that no reassessment program may be implemented in a county unless all real property in the county, including real property classified as manufacturing property, is reassessed in the same year; to amend Section 12-43-280, relating to the provision that total ad valorem taxes may not be increased more than one percent as a result of equalization and reassessment, so as to require the Tax Commission to take certain actions to insure compliance with this provision; to amend Section 12-43-290, relating to political subdivisions being allowed to increase millage for specified purposes above certain limits, so as to require tax notices to reflect certain additional information in regard to this exception; to amend Section 12-43-300, relating to written notices to owners of certain assessments or reassessments of property for tax purposes, so as to further provide for the time within which this notice must be sent in nonreassessment and reassessment years, to provide that if timely notice is not given, the prior year's assessed value is the basis for the current year's assessment, to further provide for the contents of this notice, to extend the time for the owner to file an appeal therefrom, to provide that a county governing body by ordinance may extend the time for filing and objection to reassessments within the county, and to provide that the above changes to Sections 12-43-210, 12-43-280, 12-43-290, and 12-43-300 are effective for taxable years beginning after 1988.-amended title

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| 03/03/87 | House | Introduced and read first time HJ-801 |
| 03/03/87 | House | Referred to Committee on Ways and Means HJ-802 |
| 04/16/87 | House | Committee report: Favorable Ways and Means HJ-1957 |
| 04/22/87 | House | Read second time HJ-2073 |
| 04/23/87 | House | Read third time and sent to Senate HJ-2124 |
| 04/28/87 | Senate | Introduced and read first time SJ-1528 |
| 04/28/87 | Senate | Referred to Committee on Finance SJ-1528 |
| 01/26/88 | Senate | Committee report: Favorable with amendment Finance SJ-30 |
| 01/28/88 | Senate | Amended SJ-42 |
| 01/28/88 | Senate | Read second time SJ-47 |
| 01/28/88 | Senate | Unanimous consent for third reading on next legislative day SJ-47 |
| 01/29/88 | Senate | Read third time SJ-1 |
| 01/29/88 | Senate | Returned SJ-1 |
| 02/10/88 | House | Senate amendment amended HJ-1049 |
| 02/10/88 | House | Returned HJ-1052 |
| 02/11/88 | Senate | Non-concurrence in House amendment SJ-24 |
| 02/16/88 | House | House insists upon amendment and conference committee appointed Reps. JC Johnson, MO Alexander & Kirsh HJ-1173 |
| 02/17/88 | Senate | Conference committee appointed Sens. Verne Smith, Mitchell, and Thomas SJ-5 |
| 02/23/88 | House | Free conference powers granted HJ-1351 |
| 02/23/88 | House | Free conference committee appointed JC Johnson, MO Alexander & Kirsh HJ-1352 |
| 02/24/88 | House | Free conference report received HJ-1458 |
| 02/24/88 | House | Free conference report adopted HJ-1461 |
| 02/25/88 | Senate | Free conference committee appointed Sens. Verne Smith, Mitchell and Thomas SJ-18 |
| 02/25/88 | Senate | Free conference report received SJ-20 |
| 02/25/88 | Senate | Free conference report adopted SJ-22 |
| 02/25/88 | Senate | Ordered enrolled for ratification SJ-22 |
| 03/08/88 | | Ratified R 408 |
| 03/14/88 | | Signed By Governor |
| 03/14/88 | | Effective date 03/14/88 |
| 03/14/88 | | Act No. 381 |
| 03/14/88 | | See act for exception to or explanation of effective date |
| 03/22/88 | | Copies available |