

Session 105 - (1983-1984)

H*2755 (Rat #0423, Act #0372 of 1984) General Bill, By T.G. Mangum, B.L. Hendricks, Kirsh and D.E. McTeer Similar (S 0412)

A Bill to amend Section 12-9-10, as amended, Code of Laws of South Carolina, 1976, relating to definitions for purposes of income tax withholding, so as to revise the definition of "wages", to amend Sections 12-9-110, 12-9-130, 12-9-150, and 12-9-160, relating to income tax withholding, so as to revise provisions pertaining to exemptions claimed and exemption certificates required to be filed, to amend Section 12-9-310, as amended, relating to withholding agents, incomes subject to withholding, and amounts to be withheld, so as to further provide for the withholding on certain types of payments and services, to amend Section 12-9-315, relating to waiver of withholding, so as to further provide for this waiver, to amend 12-9-380, relating to refunds or credits for overpayment of withholdings, so as to authorize these refunds or credits to employers under certain additional conditions, to amend Section 12-9-390, as amended, relating to returns and payment of taxes by withholding agents, so as to revise these provisions, to amend Section 12-9-410, relating to the requirement that withholding reports once filed must continue to be filed, so as to further provide for the conditions which justify the cessation of these reports, to amend Section 12-9-420, relating to an agent's liability for failing to withhold, so as to provide that an employee is entitled to a credit for the amount withheld even though the employer fails to remit this amount to the Tax Commission, to amend Sections 12-9-610 and 12-9-630, relating to wage and reconciliation statements required to be filed by withholding agents, so as to further provide for the contents and due dates of these statements, to amend Section 12-9-850, relating to the filing of fraudulent exemption certificates and the penalty therefor, so as to provide a penalty for a person filing an exemption certificate based on a frivolous or dilatory position, and to amend Article 9, Chapter 9 of Title 12, relating to prohibited actions in regard to withholding and the penalties therefor, by adding Section 12-9-860 so as to prohibit certain other actions and provide a penalty.

03/29/83	House	Introduced and read first time HJ-1713
03/29/83	House	Referred to Committee on Ways and Means HJ-1714
05/17/83	House	Committee report: Favorable with amendment Ways and Means HJ-2876
05/19/83	House	Debate adjourned HJ-2980
05/24/83	House	Debate adjourned HJ-3012
05/24/83	House	Reconsidered HJ-3014
05/24/83	House	Amended HJ-3015
05/24/83	House	Read second time HJ-3016
05/25/83	House	Read third time and sent to Senate HJ-3060
05/25/83	Senate	Introduced and read first time SJ-1459
05/25/83	Senate	Referred to Committee on Finance SJ-1459
02/01/84	Senate	Committee report: Favorable with amendment Finance SJ-530
02/14/84	Senate	Amended SJ-646
02/14/84	Senate	Read second time SJ-648
02/16/84	Senate	Read third time SJ-675
02/16/84	Senate	Returned SJ-676
04/11/84	House	Debate adjourned until Tuesday, April 17, 1984 HJ-234
04/17/84	House	Concurred in Senate amendment and enrolled HJ-2437
05/03/84		Ratified R 423
05/09/84		Signed By Governor
05/09/84		Effective date 05/09/84
05/09/84		Act No. 372
05/21/84		Copies available