

## Session 117 - (2007-2008)

**H 3027 General Bill, By Viers, M.A. Pitts and Mahaffey**

***Similar (S 0392, S 1336, H 3026, H 3037, H 3068, H 3141)***

**Summary:** Business expense deductibles

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-6-3595 SO AS TO DEFINE THE TERMS "AUTHORIZED EMPLOYEE" AND "LABOR SERVICES", TO DISALLOW A DEDUCTIBLE BUSINESS EXPENSE UNDER CERTAIN CIRCUMSTANCES UNLESS THE PERSON EMPLOYED IS AN AUTHORIZED EMPLOYEE, AND TO PROVIDE EXCEPTIONS; AND BY ADDING SECTION 12-8-610 SO AS TO REQUIRE AN EMPLOYER TO WITHHOLD SIX PERCENT OF THE COMPENSATION PAID TO CERTAIN EMPLOYEES WHO FAIL TO PROVIDE CERTAIN INFORMATION RELATED TO TAXPAYER IDENTIFICATION NUMBERS.

**12/13/06 House Prefiled**

**12/13/06 House Referred to Committee on Ways and Means**

**01/09/07 House Introduced and read first time HJ-26**

**01/09/07 House Referred to Committee on Ways and Means HJ-27**