

## Session 107 - (1987-1988)

### **H 3606 General Bill, By D.M. Beasley and J.I. Rogers**

A Bill to amend Section 12-54-40, Code of Laws of South Carolina, 1976, relating to certain penalties required to be imposed by the Tax Commission, so as to provide that the penalty imposed for failure to pay the tax on or before the due date must be waived by the Commission upon a showing of reasonable cause by the taxpayer, and to define reasonable cause for this purpose.

**01/26/88 House Introduced and read first time HJ-531**

**01/26/88 House Referred to Committee on Ways and Means HJ-531**