

Session 109 - (1991-1992)

S*0393 (Rat #0113, Act #0174 of 1991) Joint Resolution, By S.S. Martschink, Passailaigue and R.C. Shealy

A Joint Resolution to provide that for taxpayers, personal representatives, and trustees who are in the regular military, reserves, or national guard and serving in or called to active duty as a result of Operation Desert Shield, the South Carolina Tax Commission shall conform to the actions of the Internal Revenue Service and to amendments to the Internal Revenue Code of 1986 with respect to time for filing individual and fiduciary income tax returns and paying individual income and fiduciary income taxes, to extend this conformity to corporate income and license tax returns and corporate income and license taxes where all corporate officers are serving in or called to active duty as a result of Operation Desert Shield, to extend the time for paying property taxes and filing property tax returns for those individuals, and to authorize the Tax Commission to adopt for state tax purposes any extensions for filing returns and paying taxes enacted by Congress for military personnel participating in Operation Desert Shield and Operation Desert Storm.-amended title

01/08/91	Senate	Introduced and read first time SJ-131
01/08/91	Senate	Referred to Committee on Finance SJ-132
02/05/91	Senate	Recalled from Committee on Finance SJ-3
02/06/91	Senate	Read second time SJ-18
02/07/91	Senate	Read third time and sent to House SJ-12
02/12/91	House	Introduced and read first time HJ-11
02/12/91	House	Referred to Committee on Ways and Means HJ-12
04/10/91	House	Committee report: Favorable with amendment Ways and Means HJ-30
04/18/91	House	Amended HJ-42
04/18/91	House	Read second time HJ-43
04/18/91	House	Unanimous consent for third reading on next legislative day HJ-43
04/19/91	House	Read third time and returned to Senate with amendments HJ-1
04/23/91	Senate	Concurred in House amendment and enrolled SJ-233
05/21/91		Ratified R 113
05/27/91		Signed By Governor
05/27/91		Effective date 05/27/91
05/27/91		Act No. 174
06/21/91		Copies available