

Session 105 - (1983-1984)

S*0413 (Rat #0440, Act #0387 of 1984) General Bill, By J.M. Waddell, Leatherman, I.E. Lourie and H. Rubin Similar (H 2752)

A Bill to amend Section 12-7-2270, as amended, Code of Laws of South Carolina, 1976, relating to the power of the Tax Commission to examine the books and other memoranda of resident taxpayers, so as to revise the provisions pertaining to the notice required to be given taxpayers under the Section before the examination may take place, to provide that if the taxpayer so requests, the Commission shall delay the examination for a period of up to thirty days from the date of the written notice and to require the Commission to notify the taxpayer in writing that he may make this request, and to provide that the notice and thirty-day waiting period provisions shall not apply if there is reasonable rather than conclusive evidence that the taxpayer is about to destroy or remove the records or otherwise make them unavailable for inspection.-amended title

03/31/83	Senate	Introduced and read first time SJ-887
03/31/83	Senate	Referred to Committee on Finance SJ-887
02/01/84	Senate	Committee report: Favorable with amendment Finance SJ-527
02/02/84	Senate	Amended SJ-571
02/02/84	Senate	Read second time SJ-572
02/14/84	Senate	Read third time and sent to House SJ-640
02/15/84	House	Introduced and read first time HJ-913
02/15/84	House	Referred to Committee on Ways and Means HJ-913
04/24/84	House	Committee report: Favorable Ways and Means HJ-2560
05/01/84	House	Debate interrupted HJ-2780
05/02/84	House	Amended HJ-2804
05/02/84	House	Read second time HJ-2804
05/03/84	House	Read third time HJ-2860
05/03/84	House	Returned HJ-2860
05/08/84	Senate	Concurred in House amendment and enrolled SJ-1706
05/15/84		Ratified R 440
05/17/84		Signed By Governor
05/17/84		Effective date 05/17/84
05/17/84		Act No. 387
05/31/84		Copies available