

Session 118 - (2009-2010)

H 4231 General Bill, By J.E. Smith and Hutto

Summary: Department of Revenue

A BILL TO AMEND SECTION 12-54-122, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX LIENS FILED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE, EXEMPTIONS FROM THE LIEN, TAX LIEN PRIORITY, NOTICE REQUIREMENTS, AND SUBROGATION OF RIGHTS, SO AS TO PROHIBIT THE DEPARTMENT OF REVENUE FROM FILING A TAX LIEN TO ENFORCE ANY TAX LIABILITY THE PAYMENT OF WHICH IS THE SUBJECT OF AN INSTALLMENT PAYMENT AGREEMENT BETWEEN THE TAXPAYER AND THE DEPARTMENT OF REVENUE AND WITH WHICH THE TAXPAYER HAS FULLY COMPLIED.

12/15/09 House Prefiled

12/15/09 House Referred to Committee on Ways and Means

01/12/10 House Introduced and read first time HJ-37

01/12/10 House Referred to Committee on Ways and Means HJ-38