

Session 114 - (2001-2002)

H*4337 (Rat #0466, Act #0363 of 2002) General Bill, By Campsen, Chellis, Barfield, Harrell and Easterday

Summary: Estimated Income Tax Payment Reform Act; deductions from taxable income for volunteer emergency workers including HAZMAT workers; discount for payment of sales tax for electronic filing

A BILL TO AMEND SECTION 12-6-3910, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE DUE DATES FOR QUARTERLY PAYMENTS OF ESTIMATED STATE INCOME TAX BY ENACTING THE "SOUTH CAROLINA ESTIMATED INCOME TAX PAYMENT REFORM ACT", SO AS TO CHANGE THE DUE DATE FOR THE FIRST CORPORATE INCOME TAX ESTIMATED PAYMENT FROM MARCH 15 TO APRIL 15; TO AMEND SECTION 12-6-4980, RELATING TO EXTENSION OF TIME FOR FILING A STATE INCOME TAX RETURN, SO AS TO APPLY ITS PROVISIONS TO CORPORATE INCOME TAXPAYERS; TO AMEND SECTION 12-20-20, RELATING TO FILING OF CORPORATE ANNUAL REPORTS, SO AS TO MAKE A TECHNICAL CORRECTION; TO AMEND SECTION 12-54-55, RELATING TO INTEREST ON UNDERPAYMENT OF ESTIMATED TAX, SO AS TO DELETE SPECIFIC REQUIREMENTS FOR A CORPORATE TAXPAYER; TO AMEND SECTION 12-6-1130, RELATING TO COMPUTATION OF TAXABLE INCOME FOR STATE TAX PURPOSES, SO AS TO DELETE REFERENCES TO CERTAIN INTERNAL REVENUE CODE SECTIONS; TO AMEND SECTION 12-6-1140, AS AMENDED, RELATING TO DEDUCTIONS FROM INDIVIDUAL TAXABLE INCOME, SO AS TO PROVIDE FOR A THREE THOUSAND DOLLAR DEDUCTION FOR A VOLUNTEER FIREFIGHTER, RESCUE SQUAD MEMBER, OR VOLUNTEER MEMBER OF A HAZARDOUS MATERIALS RESPONSE TEAM (HAZMAT); TO AMEND SECTION 23-9-190, RELATING TO THE PERFORMANCE BASED POINT SYSTEM FOR VOLUNTEER EMERGENCY WORKERS, SO AS TO INCLUDE MEMBERS OF HAZMAT; TO AMEND SECTION 12-36-2610, RELATING TO THE DISCOUNT FOR PAYMENT OF THE SALES AND USE TAX, SO AS TO LIMIT THE DISCOUNT TO THREE THOUSAND ONE HUNDRED DOLLARS FOR A TAXPAYER FILING ELECTRONICALLY; TO AMEND SECTION 12-54-250, RELATING TO THE AUTHORITY OF THE DEPARTMENT OF REVENUE, SO AS TO REQUIRE PAYMENT ON IMMEDIATELY AVAILABLE FUNDS TO REDUCE THE DEBT THRESHOLD FROM TWENTY THOUSAND DOLLARS TO FIFTEEN THOUSAND DOLLARS; TO AMEND SECTION 12-4-580, AS AMENDED, RELATING TO THE AUTHORITY OF THE DEPARTMENT OF REVENUE TO CONTRACT FOR THE COLLECTION OF DEBTS, SO AS TO DELETE A REFERENCE TO PRIVATE INSTITUTION AS A GOVERNMENTAL ENTITY; AND TO PROVIDE VARIOUS EFFECTIVE DATES.-amended title

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| 08/16/01 | House | Introduced and read first time HJ-3 |
| 08/16/01 | House | Referred to Committee on Ways and Means HJ-3 |
| 04/11/02 | House | Committee report: Favorable with amendment Ways and Means HJ-36 |
| 04/17/02 | House | Amended HJ-40 |
| 04/17/02 | House | Read second time HJ-43 |
| 04/18/02 | House | Read third time and sent to Senate HJ-19 |
| 04/18/02 | Senate | Introduced and read first time SJ-10 |
| 04/18/02 | Senate | Referred to Committee on Finance SJ-10 |
| 05/08/02 | Senate | Committee report: Favorable Finance SJ-9 |
| 05/09/02 | Senate | Read second time SJ-30 |
| 05/09/02 | Senate | Ordered to third reading with notice of amendments SJ-30 |
| 05/23/02 | Senate | Amended SJ-52 |
| 05/23/02 | Senate | Read third time and returned to House with amendments SJ-52 |
| 05/30/02 | House | Senate amendment amended HJ-19 |
| 05/30/02 | House | Returned to Senate with amendments HJ-23 |
| 05/30/02 | House | Recalled from Senate HJ-56 |
| 06/04/02 | Senate | Returned SJ-15 |
| 06/04/02 | House | Debate adjourned until Wednesday, June 5, 2002 HJ-26 |
| 06/05/02 | House | Reconsider vote whereby Senate amendments amended and returned to Senate with amendments HJ-5 |
| 06/05/02 | House | Senate amendment amended HJ-5 |
| 06/05/02 | House | Returned to Senate with amendments HJ-5 |
| 06/05/02 | Senate | Non-concurrence in House amendment SJ-23 |
| 06/05/02 | House | House insists upon amendment and conference committee appointed Reps. Campsen, Kirsh and Perry HJ-36 |
| 06/05/02 | Senate | Conference committee appointed Sens. Hutto, Alexander, Hayes SJ-24 |

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| 06/06/02 | Senate | Free conference powers granted |
| 06/06/02 | Senate | Free conference committee appointed Sens. Hutto, Alexander, Hayes |
| 06/06/02 | Senate | Free conference report received and adopted |
| 06/06/02 | House | Free conference powers granted HJ-102 |
| 06/06/02 | House | Free conference committee appointed Reps. Campsen, Perry and Kirsh HJ-102 |
| 06/06/02 | House | Free conference report received and adopted HJ-105 |
| 06/06/02 | Senate | Ordered enrolled for ratification |
| 06/06/02 | | Ratified R 466 |
| 08/02/02 | | Signed By Governor |
| 08/14/02 | | Effective date 8/2/02 See Act |
| 08/14/02 | | Copies available |
| 08/22/02 | | Act No. 363 |