

## 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

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

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