

Session 123 - (2019-2020)

H*4431 (Rat #0180, Act #0176 of 2020) General Bill, By Jordan, Fry, Rose, Forrest, Anderson, Hyde, B. Cox, Elliott, Morgan, B. Newton, Rutherford, Long, Magnuson, Clemons, Davis, Taylor, Hewitt, Pope, Ligon, Tallon, D.C. Moss, Blackwell, Kirby, Sandifer, Jefferson, R. Williams, Kimmons, Murphy, Chellis and Daning

Summary: SC Business License Tax Reform

AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 6-1-400 SO AS TO, AMONG OTHER THINGS, PROVIDE BUSINESS LICENSE TAX STANDARDIZATION, TO PROVIDE DEFINITIONS, TO PROVIDE FOR THE MANNER IN WHICH A BUSINESS LICENSE TAX IS COMPUTED, TO PRESCRIBE THE MANNER IN WHICH BUSINESS LICENSES ARE PURCHASED, TO PROVIDE THAT A TAXING JURISDICTION SHALL ADOPT THE LATEST STANDARDIZED BUSINESS LICENSE CLASS SCHEDULE; BY ADDING SECTION 6-1-410 SO AS TO, AMONG OTHER THINGS, DEFINE THE PROCEDURES BY WHICH THE TAXING JURISDICTION MAY SERVE NOTICE OF ASSESSMENT OF THE BUSINESS LICENSE TAX DUE WHEN A TAXPAYER FAILS OR REFUSES TO PAY A BUSINESS LICENSE TAX AND THE PROCEDURES BY WHICH A TAXPAYER MAY REQUEST AN ADJUSTMENT OF THE ASSESSMENT OR APPEAL THE NOTICE OF FINAL ASSESSMENT; AND BY ADDING SECTION 6-1-420 SO AS TO, AMONG OTHER THINGS, PROVIDE THAT A TAXING JURISDICTION, UNDER CERTAIN CONDITIONS AND LIMITATIONS, MAY CONTRACT BY ORDINANCE WITH AN INDIVIDUAL, FIRM, OR ORGANIZATION TO ASSIST WITH COLLECTING PROPERTY OR BUSINESS LICENSE TAXES, AND TO ESTABLISH A PRIVATE RIGHT OF ACTION FOR PERSONS OR ENTITIES BASED ON VIOLATIONS OF THIS ACT OR ANY REGULATIONS PRESCRIBED PURSUANT TO THIS ACT. - ratified title

04/09/19	House	Introduced and read first time (House Journal-page 27)
04/09/19	House	Referred to Committee on Labor, Commerce and Industry (House Journal-page 27)
04/11/19	House	Member(s) request name added as sponsor: Anderson, Hyde
04/23/19	House	Member(s) request name removed as sponsor: Daning
04/24/19	House	Member(s) request name added as sponsor: B.Cox, Elliott, Morgan
04/25/19	House	Member(s) request name added as sponsor: B.Newton
05/07/19	House	Member(s) request name added as sponsor: Rutherford
05/20/19	House	Member(s) request name added as sponsor: Long, Magnuson, Clemons, Davis, Taylor
05/21/19	House	Member(s) request name added as sponsor: Hewitt, Pope
01/15/20	House	Member(s) request name removed as sponsor: Atkinson
01/15/20	House	Member(s) request name added as sponsor: Ligon, Tallon, D.C.Moss
01/22/20	House	Member(s) request name added as sponsor: Blackwell
02/19/20	House	Member(s) request name added as sponsor: Kirby, Sandifer
02/19/20	House	Committee report: Favorable with amendment Labor, Commerce and Industry (House Journal-page 4)
02/20/20	House	24 hour point of order
02/20/20	House	Member(s) request name added as sponsor: Jefferson, R.Williams
02/20/20		Scrivener's error corrected
02/25/20	House	Member(s) request name added as sponsor: Daning
02/26/20	House	Member(s) request name added as sponsor: Kimmons, Murphy, Chellis
02/26/20	House	Amended (House Journal-page 9)
02/26/20	House	Read second time (House Journal-page 9)
02/26/20	House	Roll call Yeas-104 Nays-0 (House Journal-page 18)
02/27/20		Scrivener's error corrected
02/27/20	House	Read third time and sent to Senate (House Journal-page 26)
02/27/20	House	Roll call Yeas-96 Nays-0 (House Journal-page 27)
02/27/20	Senate	Introduced and read first time (Senate Journal-page 9)
02/27/20	Senate	Referred to Committee on Finance (Senate Journal-page 9)
09/15/20	Senate	Committee report: Favorable with amendment Finance (Senate Journal-page 10)
09/16/20		Scrivener's error corrected
09/22/20	Senate	Committee Amendment Adopted (Senate Journal-page 16)
09/22/20	Senate	Amended (Senate Journal-page 16)
09/22/20	Senate	Read second time (Senate Journal-page 16)
09/22/20	Senate	Roll call Ayes-40 Nays-0 (Senate Journal-page 16)

09/22/20 Senate Unanimous consent for third reading on next legislative day (Senate Journal-page 16)
09/23/20 Senate Read third time and returned to House with amendments (Senate Journal-page 145)
09/23/20 House Non-concurrence in Senate amendment (House Journal-page 9)
09/23/20 Senate Senate insists upon amendment and conference committee appointed Cromer, Sheheen, Corbin (Senate Journal-page 147)
09/23/20 House Conference committee appointed Reps. Sandifer, Jordan, Mack (House Journal-page 67)
09/23/20 House Free conference powers granted (House Journal-page 123)
09/23/20 House Roll call Yeas-98 Nays-1 (House Journal-page 123)
09/23/20 House Free conference committee appointed Sandifer, Jordan, and Mack (House Journal-page 123)
09/23/20 House Free conference report adopted (House Journal-page 123)
09/23/20 House Roll call Yeas-102 Nays-1 (House Journal-page 123)
09/23/20 Senate Free conference powers granted (Senate Journal-page 149)
09/23/20 Senate Free conference committee appointed Cromer, Sheheen, Corbin (Senate Journal-page 149)
09/23/20 Senate Free conference report received and adopted (Senate Journal-page 151)
09/23/20 Senate Roll call Ayes-35 Nays-1 (Senate Journal-page 151)
09/24/20 House Ordered enrolled for ratification
09/25/20 Ratified R 180
09/30/20 Signed By Governor
10/07/20 Effective date See Act for Effective Date
10/07/20 Act No. 176