

## Session 109 - (1991-1992)

### **S 0473 General Bill, By J.M. Waddell, J.C. Hayes, Leatherman and I.E. Lourie**

A Bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-54-260 so as to provide for the collection of delinquent state taxes by setting off delinquent taxes against amounts due the taxpayer for providing goods and services to the State, to provide that the South Carolina Tax Commission shall provide appropriate information to the Comptroller General for the purpose of making setoffs, to require amounts set off to be remitted to the Commission, to provide for written notices of the setoff to the taxpayers, and to provide for review of setoffs by the Commission.

01/15/91	Senate	Introduced and read first time SJ-10
01/15/91	Senate	Referred to Committee on Finance SJ-10
02/13/91	Senate	Committee report: Favorable Finance SJ-15
02/14/91	Senate	Read second time SJ-18
02/14/91	Senate	Ordered to third reading with notice of amendments SJ-18
02/19/91	Senate	Read third time and sent to House SJ-13
02/20/91	House	Introduced and read first time HJ-18
02/20/91	House	Referred to Committee on Ways and Means HJ-19