

Session 114 - (2001-2002)

H 5019 General Bill, By Kirsh

Summary: Drycleaning Facility Restoration Fund, calculation and collection of surcharges pursuant to administration of Fund

A BILL TO AMEND SECTION 12-36-90, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE SALES AND USE TAX ACT, SO AS TO EXCLUDE THE ENVIRONMENTAL SURCHARGE IMPOSED PURSUANT TO SECTION 44-56-430 FROM THE DEFINITION OF "GROSS PROCEEDS OF SALES"; TO AMEND SECTION 44-56-430, RELATING TO THE DRYCLEANING FACILITY RESTORATION TRUST FUND, SO AS TO PROVIDE FOR THE CALCULATION, ADMINISTRATION, COLLECTION, AND ENFORCEMENT OF THE ENVIRONMENTAL SURCHARGE; TO AMEND SECTION 44-56-470, RELATING TO THE ANNUAL REGISTRATION AND FEES FOR DRYCLEANING FACILITIES, SO AS TO PROVIDE FOR THE DEPARTMENT OF REVENUE'S RETENTION OF FUNDS FOR COSTS INCURRED TO COLLECT AND ENFORCE THE DRYCLEANING FACILITY RESTORATION TRUST FUND; TO AMEND SECTION 44-56-480, RELATING TO THE SURCHARGE ON PERCHLOROETHYLENE (TETRACHLOROETHYLENE) AND STODDARD SOLVENT, SO AS TO PROVIDE THAT THE DEPARTMENT OF REVENUE MUST ADMINISTER, COLLECT, AND ENFORCE THE SURCHARGE IN THE MANNER THAT SALES AND USE TAXES ARE ADMINISTERED, COLLECTED, AND ENFORCED UNDER CHAPTER 36 OF TITLE 12; AND TO AMEND SECTION 44-56-485, RELATING TO THE ELECTION TO PLACE A DRYCLEANING FACILITY UNDER THE PROVISIONS OF ARTICLE 4, CHAPTER 56 OF TITLE 44, SO AS TO ADD PROVISIONS PERTAINING TO THE EFFECT OF VOLUNTARY REGISTRATION ON A DRYCLEANING FACILITY'S LIABILITY FOR THE PAYMENT OF CERTAIN TAXES, FEES, PENALTIES, AND INTEREST.

04/04/02 House Introduced and read first time HJ-5

04/04/02 House Referred to Committee on Ways and Means HJ-5