

Session 112 - (1997-1998)

H 5051 General Bill, By Robinson

A BILL TO AMEND SECTION 12-60-920, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAXPAYER APPEAL OF A JEOPARDY ASSESSMENT BY THE DEPARTMENT OF REVENUE, SO AS TO ALLOW THE TAXPAYER TO REQUEST RELIEF BY DELIVERING THE REQUEST AND GROUNDS FOR RELIEF TO THE DEPARTMENT, TO SET TIME REQUIREMENTS FOR FILING OF DEPARTMENTAL RESPONSE AND JUDICIAL DETERMINATION FROM THE DATE A JEOPARDY HEARING IS REQUESTED, TO CHANGE THE SCOPE OF JUDICIAL REVIEW FROM THE REASONABLENESS OF MAKING THE ASSESSMENT TO A DETERMINATION THAT THE COLLECTION OF THE TAX IS IN JEOPARDY, AND TO REVISE THE REVIEW PROCEDURE TO REFLECT CHANGES IN THE SCOPE OF REVIEW.

04/15/98 House Introduced and read first time HJ-11

04/15/98 House Referred to Committee on Ways and Means HJ-11