

## Session 121 - (2015-2016)

### H 3210 General Bill, By Clemmons, G.M. Smith and G.R. Smith

#### Summary: Fair Tax Collection Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, SO AS TO ENACT THE "SOUTH CAROLINA FAIR TAX COLLECTION ACT" BY ADDING SECTION 12-54-140 SO AS TO ALLOW THE SOUTH CAROLINA DEPARTMENT OF REVENUE, UPON THE WRITTEN REQUEST OF A TAXPAYER, TO PLACE A DELINQUENT TAX LIABILITY IN A "CURRENTLY NONCOLLECTIBLE STATUS" (NCS) IF THE DEPARTMENT DETERMINES THAT ITS FORBEARANCE FROM COLLECTION MAY IMPROVE THE PROSPECTS OF COLLECTING THE TAX DUE AND PROVIDE THE REQUIREMENTS FOR OBTAINING AND MAINTAINING NCS; TO AMEND SECTION 8-21-310, AS AMENDED, RELATING TO THE SCHEDULE OF RECORDING FEES AND COSTS, SO AS TO PROVIDE A TEN DOLLAR FEE FOR RECORDING A SATISFACTION OF AN EXPIRED TAX LIEN; TO AMEND SECTION 12-54-85, RELATING TO THE TIME LIMIT FOR ASSESSMENT OF TAXES AND FEES, SO AS TO PROVIDE THAT TAXES AND FEES ARE UNCOLLECTIBLE BY ANY MEANS COMMENCING MORE THAN TEN YEARS AFTER ASSESSMENT AND FURTHER DEFINE "THE ASSESSMENT OF THE TAX"; TO AMEND SECTION 12-54-120, RELATING TO TAX LIENS, SO AS TO PROVIDE THAT THE TEN YEAR DURATION OF A TAX LIEN BEGINS ON THE DATE OF THE ASSESSMENT OF THE TAX RATHER THAN THE FILING OF THE LIEN AND PROVIDE FOR THE SATISFACTION OF AN EXPIRED TAX LIEN BY THE DEPARTMENT OF REVENUE WHEN REQUESTED BY THE APPROPRIATE PARTY AND THAT PARTY'S PAYING TO THE DEPARTMENT THE TEN DOLLAR RECORDING FEE AND COSTS NOT EXCEEDING FIVE DOLLARS; TO AMEND SECTION 12-58-185, RELATING TO INSTALLMENT PAYMENTS OF DELINQUENT TAXES OWED THE DEPARTMENT OF REVENUE, SO AS TO PROVIDE THOSE CIRCUMSTANCES WHEN THE DEPARTMENT MAY ALLOW A TAXPAYER TO ENTER INTO AN INSTALLMENT PAYMENT AGREEMENT AND THOSE CIRCUMSTANCES THE DEPARTMENT MUST ALLOW A TAXPAYER TO ENTER INTO SUCH AN AGREEMENT AND TO PROVIDE THE ELIGIBILITY REQUIREMENTS FOR INSTALLMENT PAYMENT AGREEMENTS AND REQUIREMENTS ON THE TAXPAYER TO MAINTAIN SUCH AGREEMENTS, TO DIRECT THE SOUTH CAROLINA DEPARTMENT OF REVENUE TO PRESCRIBE A POLICY DOCUMENT DETAILING THE CIRCUMSTANCES UNDER WHICH IT SHALL CONSIDER AN OFFER IN COMPROMISE MADE BY A TAXPAYER AND TO PRESCRIBE APPROPRIATE FORMS AND SCHEDULES FOR A TAXPAYER'S APPLICATION FOR AN OFFER IN COMPROMISE, AND TO PROVIDE THAT THE PROVISIONS OF THIS ACT FIRST APPLY FOR TAX LIABILITIES FOR TAXABLE PERIODS ENDING ON OR AFTER THIS ACT'S EFFECTIVE DATE.

**12/18/14 House Prefiled**

**12/18/14 House Referred to Committee on Ways and Means**

**01/13/15 House Introduced and read first time (House Journal-page 149)**

**01/13/15 House Referred to Committee on Ways and Means (House Journal-page 149)**