

## Session 116 - (2005-2006)

### H 3758 General Bill, By Kirsh

**Summary:** Revenue Department authority to require payment of debt

A BILL TO AMEND SECTION 12-54-250, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE DEPARTMENT OF REVENUE'S AUTHORITY TO REQUIRE PAYMENT WITH IMMEDIATELY AVAILABLE FUNDS FOR DEBTS OF AT LEAST TWENTY THOUSAND DOLLARS, SO AS TO PROVIDE THAT CERTAIN TAX RETURN PREPARERS ARE REQUIRED TO SUBMIT RETURNS AND MAKE PAYMENTS ASSOCIATED WITH THOSE RETURNS BY ELECTRONIC MEANS UNDER CERTAIN CIRCUMSTANCES, OR BY 2D BARCODE OR ANOTHER MEANS UNDER OTHER CIRCUMSTANCES, TO PROVIDE THAT THE DEPARTMENT MUST NOTIFY THE PUBLIC OF THIS REQUIREMENT, TO PROVIDE A DEFINITION FOR THE TERM "TAX RETURN PREPARER", TO ALLOW A TAX RETURN PREPARER TO BE EXEMPTED FROM THE REQUIREMENTS CONTAINED IN THIS PROVISION, AND TO PROVIDE A PENALTY.

**03/15/05 House Introduced and read first time HJ-48**

**03/15/05 House Referred to Committee on Ways and Means HJ-49**