

## Session 113 - (1999-2000)

### H 3835 General Bill, By Robinson

**Summary:** Property taxes, county; uniform collection and enforcement of, fee in lieu of; Political Subdivisions, Counties

A BILL TO AMEND ARTICLE 1, CHAPTER 54, TITLE 12, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO COLLECTION AND ENFORCEMENT OF TAXES LEVIED BY THE DEPARTMENT OF REVENUE, BY ADDING SECTIONS 12-54-43 SO AS TO PROVIDE FOR CIVIL PENALTIES AND 12-54-44 SO AS TO PROVIDE FOR CRIMINAL PENALTIES; TO AMEND SECTIONS 4-12-30, AS AMENDED, AND 4-29-67, AS AMENDED, BOTH RELATING TO A PROJECT PAYING A FEE IN LIEU OF PROPERTY TAXES, SO AS TO DEFINE "REPLACEMENT PROPERTY" AS REPLACING THE OLDEST PROPERTY IN THE PROJECT SUBJECT TO THE FEE; TO AMEND SECTION 4-29-68, AS AMENDED, RELATING TO A PROJECT PAYING A FEE IN LIEU OF PROPERTY TAXES, SO AS TO ADD CERTAIN CROSS REFERENCES; TO AMEND SECTION 6-1-320, RELATING TO LIMITATIONS ON MILLAGE RATE INCREASES, SO AS TO REFERENCE THE CALENDAR YEAR INSTEAD OF THE FISCAL YEAR AND TO PROVIDE FOR COMPUTATION OF THE ROLLBACK MILLAGE; TO AMEND SECTION 11-1-10, RELATING TO OFFICIAL RECEIPTS FOR MONIES COLLECTED, SO AS TO LIMIT RELEASE OF DOCUMENTS BY THE DEPARTMENT OF REVENUE; TO AMEND SECTION 12-6-50, AS AMENDED, RELATING TO PROVISIONS OF THE INTERNAL REVENUE CODE NOT ADOPTED BY THE STATE, SO AS TO ADOPT SECTION 6015; TO AMEND SECTION 12-6-3360, AS AMENDED, RELATING TO JOB TAX CREDIT, SO AS TO DESCRIBE SPECIFICALLY THE DATA USED TO RANK AND DESIGNATE THE STATE'S COUNTIES AS THE AVAILABLE PER CAPITA INCOME DATA AND UNEMPLOYMENT RATE DATA FROM THE LAST THREE YEARS AND THE DATA USED FOR DETERMINATION OF THE PER CAPITA INCOME OF A COUNTY AS THE LATEST AVAILABLE DATA AND TO PROVIDE FOR THE PASS THROUGH OF THE UNUSED CREDIT TO MEMBERS OF CERTAIN ENTITIES CLAIMING THE CREDIT; TO AMEND SECTION 12-6-4910, RELATING TO THOSE TAXPAYERS REQUIRED TO FILE INCOME TAX RETURNS, SO AS TO REFERENCE THE DEDUCTION FOR RETIREMENT INCOME; TO AMEND SECTIONS 12-6-5060, 12-6-5065, 12-6-5070, AND 12-6-5080, ALL RELATING TO DESIGNATIONS ON THE TAX RETURNS FOR VOLUNTARY CONTRIBUTIONS, SO AS TO PROVIDE THAT THE DEPARTMENT OF REVENUE IS NOT SUBJECT TO THE PROVISIONS OF THE SOUTH CAROLINA SOLICITATION OF CHARITABLE FUNDS ACT; TO AMEND SECTION 12-21-2550, AS AMENDED, RELATING TO FAILURE TO MAKE A CORRECT TAX RETURN OR TO FILE A RETURN, SO AS TO PROVIDE FOR THE DEPARTMENT OF REVENUE TO ESTIMATE THE TAX LIABILITY AND ISSUE A PROPOSED ASSESSMENT; TO AMEND SECTION 12-36-2120, AS AMENDED, RELATING TO SALES AND USE TAX EXEMPTIONS, SO AS TO INCLUDE PROCEEDS FROM THE SALE OF LIQUEFIED PETROLEUM GAS; TO AMEND SECTION 12-37-251, AS AMENDED, RELATING TO THE HOMESTEAD EXEMPTION FROM PROPERTY TAX, SO AS TO DELETE REFERENCE TO CALCULATION OF ROLLBACK MILLAGE; TO AMEND SECTION 12-54-55, AS AMENDED, RELATING TO INTEREST ON UNDERPAYMENT OF ESTIMATED TAX, SO AS TO DELETE LANGUAGE MAKING THE PENALTY INTEREST THE EXCLUSIVE REMEDY; TO AMEND SECTION 12-54-240, AS AMENDED, RELATING TO PROHIBITION OF THE DISCLOSURE OF RECORDS FILED WITH THE DEPARTMENT OF REVENUE, SO AS TO ALLOW THE DISCLOSURE OF NAMES AND ADDRESSES TO THE STATE RETIREMENT SYSTEM IN CONNECTION WITH INACTIVE ACCOUNTS; TO AMEND SECTION 12-56-20, AS AMENDED, RELATING TO DEFINITIONS FOR PURPOSES OF THE SETOFF DEBT COLLECTION ACT, SO AS TO ADD THE UNITED STATES DEPARTMENT OF EDUCATION AS A CLAIMANT AGENCY AND TO CHANGE "INDIVIDUAL" TO "PERSON"; AND TO REPEAL SECTIONS 12-6-5590 RELATING TO REVISION OF THE ASSESSED TAX, 12-54-35 RELATING TO SPOUSAL LIABILITY FOR TAX, AND 12-54-40 RELATING TO PENALTIES IN CONNECTION WITH COLLECTION AND ENFORCEMENT OF TAXES.

04/06/99	House	Introduced and read first time HJ-13
04/06/99	House	Referred to Committee on Ways and Means HJ-14
04/22/99	House	Committee report: Favorable with amendment Ways and Means HJ-9
04/28/99	House	Amended HJ-27
04/28/99	House	Read second time HJ-29
04/29/99	House	Read third time and sent to Senate HJ-15
05/04/99	Senate	Introduced and read first time SJ-10
05/04/99	Senate	Referred to Committee on Finance SJ-10
05/13/99	Senate	Recalled from Committee on Finance SJ-11
05/18/99	Senate	Amended SJ-19
05/18/99	Senate	Read second time SJ-19
05/18/99	Senate	Ordered to third reading with notice of amendments SJ-19
05/19/99	Senate	Amended

05/19/99	Senate	Read third time and returned to House with amendments
05/19/99	Senate	Reconsidered
05/19/99	Senate	Amended SJ-25
05/19/99	Senate	Read third time and returned to House with amendments SJ-25
05/26/99	House	Debate adjourned on amendments HJ-69
05/27/99	House	Senate amendment amended HJ-60
05/27/99	House	Returned to Senate with amendments HJ-127