

## Session 116 - (2005-2006)

### H 3850 General Bill, By Kirsh and Cooper

#### *Similar (S 0399)*

**Summary:** Alternative to the graduated business license tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-37-135 SO AS TO PROVIDE THAT AS AN ALTERNATIVE TO THE GRADUATED BUSINESS-LICENSE TAX A COUNTY MAY REQUIRE A BUSINESS REGISTRATION THROUGHOUT THE COUNTY FOR AN ADMINISTRATIVE FEE NOT TO EXCEED FIFTEEN DOLLARS, BY ADDING SECTION 12-37-712 SO AS TO PROVIDE FOR THE ALLOCATION OF THE VALUE OF BOATS FOR PROPERTY TAX PURPOSES HAVING A SITUS IN THIS STATE AND AT LEAST ONE OTHER STATE, BY ADDING SECTION 12-45-430 SO AS TO PROVIDE THAT THE COUNTY TREASURER MAY NOT ISSUE A TAX RECEIPT UNLESS THE TAXES, PENALTIES, COSTS, AND ALL OTHER CHARGES INCLUDED IN THE BILL HAVE BEEN PAID IN FULL, TO AMEND SECTIONS 12-37-2650 AND 12-37-2730, RELATING TO PROPERTY TAX ON MOTOR VEHICLES, SO AS TO PROVIDE THAT THE TREASURER SHALL ISSUE A TAX RECEIPT ONLY IF ALL OTHER CHARGES ON THE TAX BILL HAVE BEEN PAID AND TO DELETE OBSOLETE LANGUAGE AND TO AUTHORIZE A CODE ENFORCEMENT OFFICER IN LIMITED CIRCUMSTANCES TO ISSUE AN ORDINANCE SUMMONS TO A PERSON THE OFFICER BELIEVES HAS FAILED TO REMIT MOTOR VEHICLE PROPERTY TAXES, TO PROVIDE FOR A FINE FOR VIOLATORS, AND PROVIDE FOR DISMISSAL OF THE SUMMONS UPON SHOWING BY THE TAXPAYER BEFORE THE COURT DATE OF PROPER REGISTRATION AND PAYMENT OF CURRENT AND DELINQUENT TAXES, TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO CLASSIFICATION OF PROPERTY AND THE APPLICABLE ASSESSMENT RATIOS FOR PURPOSES OF PROPERTY TAX, SO AS TO PROVIDE THAT A TAXPAYER'S RENTAL OF HIS RESIDENCE FOR FEWER THAN FIFTEEN DAYS IN A TAXABLE YEAR DOES NOT DISQUALIFY THE RESIDENCE FROM RECEIVING THE FOUR-PERCENT ASSESSMENT RATIO ALLOWED OWNER-OCCUPIED RESIDENTIAL PROPERTY, TO AMEND SECTIONS 12-49-950 AND 12-51-55, AS AMENDED, SO AS TO PROVIDE FOR THE MINIMUM BID OF THE FORFEITED LAND COMMISSION WHEN THERE ARE NO BIDS AT A DELINQUENT TAX SALE, TO AMEND SECTION 12-51-130, AS AMENDED, RELATING TO THE ISSUING OF A TAX TITLE AT THE END OF THE REDEMPTION PERIOD, SO AS TO MAKE THE PURCHASER RESPONSIBLE FOR THE ACTUAL COSTS OF PREPARING THE TAX TITLE, TO AMEND SECTION 12-54-25, AS AMENDED, RELATING TO INTEREST ON UNDERPAYMENTS AND OVERPAYMENTS OF TAXES, SO AS TO PROVIDE THAT NO INTEREST IS DUE ON AN OVERPAYMENT OF PROPERTY TAXES IF THE OVERPAYMENT IS REFUNDED WITHIN SEVENTY-FIVE DAYS AFTER THE COUNTY RECEIVES NOTICE FROM THE DEPARTMENT OF REVENUE THAT THE TAXPAYER IS DUE A CREDIT OR REFUND, AND TO AMEND SECTION 12-54-240, AS AMENDED, RELATING TO THE PROHIBITION ON DISCLOSING TAX RETURNS AND THE EXCEPTIONS, SO AS TO ALLOW DISCLOSURE OF ADDITIONAL INFORMATION FROM A RETURN.

**04/05/05 House Introduced and read first time HJ-10**

**04/05/05 House Referred to Committee on Ways and Means HJ-12**