

## Session 109 - (1991-1992)

### **S 0411 General Bill, By J.M. Waddell, J.C. Hayes, Leatherman and I.E. Lourie**

A Bill to amend Sections 4-10-90 and 6-4-20, Code of Laws of South Carolina, 1976, relating to estimating revenues and correcting allocations for purposes of the local option sales tax and the accommodations tax, so as to provide that misallocations may be corrected only by adjusting subsequent allocations in the same fiscal year as the misallocation; to amend Section 12-3-240, relating to the Tax Commission's authority to furnish income tax data to municipalities which levy a gross receipts tax, so as to allow the Commission to provide the data to counties; to amend the 1976 Code by adding Section 12-3-270 so as to provide that funds received from collecting warrants for distraint may not supplement Tax Commission appropriations and must be deposited in the general fund of the State; to amend Sections 12-54-50 and 12-54-120, relating to fees on bad checks given to the Tax Commission and tax liens, so as to increase the fee from ten to fifteen dollars, extend the fee to electronic fund transfers not made because of insufficient funds, and provide that a tax lien operates in the same manner as a judgment; to amend Sections 12-54-420 and 12-54-460, relating to the Setoff Debt Collection Act, so as to provide that debt setoffs must be made for private institutions of higher learning only for state-authorized student loans and to provide a notice procedure before a setoff may be made; and to amend the 1976 Code by adding Section 12-54-495 so as to provide that claimant agencies under the Setoff Debt Collection Act must indemnify the Tax Commission for liabilities arising under the Act.

<b>01/09/91</b>	<b>Senate</b>	<b>Introduced and read first time SJ-16</b>
<b>01/09/91</b>	<b>Senate</b>	<b>Referred to Committee on Finance SJ-16</b>
<b>02/13/91</b>	<b>Senate</b>	<b>Committee report: Favorable with amendment Finance SJ-13</b>
<b>02/14/91</b>	<b>Senate</b>	<b>Amended SJ-19</b>
<b>02/14/91</b>	<b>Senate</b>	<b>Read second time SJ-19</b>
<b>02/14/91</b>	<b>Senate</b>	<b>Ordered to third reading with notice of amendments SJ-19</b>
<b>01/15/92</b>	<b>Senate</b>	<b>Recommitted to Committee on Finance SJ-188</b>