

## Session 115 - (2003-2004)

### H 4952 General Bill, By E.H. Pitts, Toole and Huggins

**Summary:** Collection of State's portion of deed recording fees

A BILL TO AMEND SECTION 12-24-120, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PENALTIES IN CONNECTION WITH COLLECTION OF THE STATE'S PORTION OF THE DEED RECORDING FEE, SO AS TO PROVIDE THAT THE STATED PENALTY IS THE EXCLUSIVE PENALTY TO WHICH A CLERK OF COURT OR REGISTER OF DEEDS IS SUBJECT FOR FAILURE TO COLLECT AND REMIT THE FEE DUE; TO AMEND SECTION 12-54-210, RELATING TO REQUIREMENTS FOR MAKING RETURNS OF TAXES, FEES, LICENSES, OR SURCHARGES ADMINISTERED BY THE DEPARTMENT OF REVENUE, SO AS TO PROVIDE THAT THE PENALTY STATED IN SECTION 12-24-120 IS THE EXCLUSIVE PENALTY TO WHICH A CLERK OF COURT OR REGISTER OF DEEDS IS SUBJECT FOR FAILURE TO COLLECT AND REMIT THE STATE'S PORTION OF THE RECORDING FEE; AND TO AMEND SECTION 12-60-30, AS AMENDED, RELATING TO DEFINITIONS FOR PURPOSES OF THE REVENUE PROCEDURES ACT, SO AS TO EXCLUDE FROM "TAXPAYER" A CLERK OF COURT OR REGISTER OF DEEDS COLLECTING AND REMITTING THE STATE'S PORTION OF RECORDING FEES.

**03/16/04 House Introduced and read first time HJ-31**

**03/16/04 House Referred to Committee on Ways and Means HJ-32**