**South Carolina General Assembly**

120th Session, 2013-2014

**H. 3092**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Huggins

Document Path: l:\council\bills\dka\3010sd13.docx

Introduced in the House on January 8, 2013

Currently residing in the House Committee on **Ways and Means**

Summary: Failure to file tax return

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/11/2012 House Prefiled

12/11/2012 House Referred to Committee on **Ways and Means**

1/8/2013 House Introduced and read first time ([House Journal‑page 80](file:///h:\HJ%20Archive\2013\01-08-13.docx))

1/8/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 80](file:///h:\HJ%20Archive\2013\01-08-13.docx))

**VERSIONS OF THIS BILL**

[12/11/2012](file:///p:\pprever\2013-14\3092_20121211.docx)

**A** **BILL**

TO AMEND SECTION 12‑60‑430, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE FAILURE OF A TAXPAYER TO MAKE A REPORT OR FILE A RETURN REQUIRED BY LAW OR A TAXPAYER WHO FILES A FRIVOLOUS RETURN, SO AS TO FURTHER PROVIDE FOR THE INFORMATION THE DEPARTMENT MUST CONSIDER WHEN MAKING AN ESTIMATE OF THE TAX LIABILITY OF THE TAXPAYER UNDER THESE CIRCUMSTANCES.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑60‑430 of the 1976 Code, as last amended by Act 116 of 2007, is further amended by adding:

“(C) The ‘best information available’ for purposes of subsections (A) and (B) of this section means either previous returns filed by the taxpayer, if any, or information supplied by the taxpayer upon request of the department sent by first class mail, return receipt requested, if no previous returns have been filed.”

SECTION 2. This act takes effect upon approval by the Governor.

‑‑‑‑XX‑‑‑‑