**South Carolina General Assembly**

122nd Session, 2017-2018

**H. 3684**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. G.R. Smith, Loftis, Hamilton, Elliott, Burns, Bedingfield and S. Rivers

Document Path: l:\council\bills\bbm\9620dg17.docx

Introduced in the House on February 8, 2017

Introduced in the Senate on April 17, 2018

Currently residing in the Senate Committee on **Finance**

Summary: Tax liens

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/8/2017 House Introduced and read first time ([House Journal‑page 1](file:///h:\hj\20170208.docx))

2/8/2017 House Referred to Committee on **Ways and Means** ([House Journal‑page 1](file:///h:\hj\20170208.docx))

3/22/2018 House Committee report: Favorable **Ways and Means** ([House Journal‑page 54](file:///h:\hj\20180322.docx))

4/3/2018 House Member(s) request name added as sponsor: S.Rivers

4/3/2018 House Requests for debate‑Rep(s). Hart, King, Gilliard, McEachern, Brawley, Thigpen, M. Rivers, Weeks, Govan, McKnight ([House Journal‑page 108](file:///h:\hj\20180403.docx))

4/11/2018 House Read second time ([House Journal‑page 21](file:///h:\hj\20180411.docx))

4/11/2018 House Roll call Yeas‑92 Nays‑3 ([House Journal‑page 21](file:///h:\hj\20180411.docx))

4/12/2018 House Read third time and sent to Senate ([House Journal‑page 7](file:///h:\hj\20180412.docx))

4/17/2018 Senate Introduced and read first time ([Senate Journal‑page 6](file:///h:\sj\20180417.docx))

4/17/2018 Senate Referred to Committee on **Finance** ([Senate Journal‑page 6](file:///h:\sj\20180417.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3684&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/8/2017](file:///p:\pprever\2017-18\3684_20170208.docx)

[3/22/2018](file:///p:\pprever\2017-18\3684_20180322.docx)

COMMITTEE REPORT

March 22, 2018

**H. 3684**

Introduced by Reps. G.R. Smith, Loftis, Hamilton, Elliott, Burns and Bedingfield

S. Printed 3/22/18--H.

Read the first time February 8, 2017.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Bill (H. 3684) to amend Section 12‑54‑122, Code of Laws of South Carolina, 1976, relating to tax liens, so as to allow the Department of Revenue to implement, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

BRIAN W. WHITE for Committee.

**A** **BILL**

TO AMEND SECTION 12‑54‑122, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX LIENS, SO AS TO ALLOW THE DEPARTMENT OF REVENUE TO IMPLEMENT A SYSTEM OF FILING AND INDEXING LIENS WHICH IS ACCESSIBLE TO THE PUBLIC OVER THE INTERNET OR THROUGH OTHER MEANS.

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

SECTION 1. Section 12‑54‑122(G) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) Instead of filing a tax lien notice pursuant to item (1), the department may implement a system of filing and indexing liens which must be accessible to the public over the Internet or through other means as the department considers appropriate. A lien filed pursuant to this item is effective statewide from the date and time it is recorded and encumbers all the taxpayer’s property and rights to property as provided in Section 12‑54‑120, regardless of the property’s location. A lien filed pursuant to item (1) remains effective from the date and time it was recorded. Nothing in this item may be construed so as to extend the effectiveness of a lien beyond ten years from the date of filing, as provided in Section 12‑54‑120.”

SECTION 2. This act takes effect July 1, 2017.

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