

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

GOOD/MELTON
MAY 18, 2016

CLERK OF THE HOUSE

REP. WHITE PROPOSES THE FOLLOWING AMENDMENT
No. TO S. 427 (COUNCIL\BBM\427C001.BBM.DG16):

REFERENCE IS TO THE BILL AS INTRODUCED.

**AMEND THE BILL, AS AND IF AMENDED, BY
STRIKING ALL AFTER THE ENACTING WORDS AND
INSERTING:**

**/ SECTION 1. SECTION 12-6-3360(M)(13)(A)
OF THE 1976 CODE IS AMENDED TO READ:**

**“(A) AN ESTABLISHMENT ENGAGED IN AN
ACTIVITY OR ACTIVITIES LISTED UNDER THE
NORTH AMERICAN INDUSTRY CLASSIFICATION
SYSTEM MANUAL (NAICS) SECTION 62,**

**SUBSECTORS 621, 622, AND 623, OR SECTOR 4881,
SUBSECTOR 488190; OR”**

**SECTION 2. THIS ACT TAKES EFFECT UPON
APPROVAL BY THE GOVERNOR AND APPLIES TO
TAX YEARS BEGINNING AFTER 2015. /**

**RENUMBER SECTIONS TO CONFORM.
AMEND TITLE TO CONFORM.**

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

ALLEN/PAIR
MAY 18, 2016

#1

CLERK OF THE HOUSE

REP. G.R. SMITH PROPOSES THE FOLLOWING AMENDMENT
No. TO S. 460 (COUNCIL\DKA\460C005.DKA.SA16):

REFERENCE IS TO PRINTER'S DATE 3/24/15--S.

**AMEND THE BILL, AS AND IF AMENDED, BY ADDING
AN APPROPRIATELY NUMBERED SECTION TO
READ:**

**/ SECTION . A. ARTICLE 3, CHAPTER 43,
TITLE 12 OF THE 1976 CODE IS AMENDED BY
ADDING:**

“SECTION 12-43-235. (A)

**NOTWITHSTANDING ANY OTHER PROVISION OF
LAW, IF AGRICULTURAL REAL PROPERTY BEING
ASSESSED PURSUANT TO SECTION 12-43-220(D), IS**

TRANSFERRED TO ANOTHER PERSON, AND THE NEW OWNER CERTIFIES THAT THE USE OF THE PROPERTY WILL NOT CHANGE, THEN THE CERTIFICATION IS CONSIDERED TO BE AN APPLICATION FOR THE ASSESSMENT PURSUANT TO SECTION 12-43-220(D), AND THE PROPERTY MUST CONTINUE TO BE ASSESSED PURSUANT TO SECTION 12-43-220(D), UNLESS THE PROPERTY DOES NOT OTHERWISE QUALIFY.

(B) THE ASSESSOR OF EACH COUNTY SHALL DEVELOP A FORM BY WHICH A PERSON MAY MAKE A CERTIFICATION PURSUANT TO SUBSECTION (A).

(C)(1) IF AGRICULTURAL REAL PROPERTY IS SOLD OR IS CONVEYED IN A MANNER IN WHICH AN ATTORNEY IS REQUIRED BY LAW TO CLOSE THE TRANSACTION, THE CLOSING ATTORNEY MUST PROVIDE THE NEW OWNER WITH THE CERTIFICATION FORM DEVELOPED PURSUANT TO SUBSECTION (B), AND THE NEW OWNER MUST SIGN AN ACKNOWLEDGEMENT DECLARING RECEIPT OF THE CERTIFICATION FORM.

(2) IF AGRICULTURAL REAL PROPERTY IS TRANSFERRED BY A DEED OF DISTRIBUTION OR THROUGH ANY OTHER METHOD OF PROBATE, BEFORE CLOSING THE ESTATE, THE PROBATE COURT MUST PROVIDE THE NEW PERSONAL REPRESENTATIVE WITH THE CERTIFICATION FORM DEVELOPED PURSUANT TO SUBSECTION (B), AND THE NEW PERSONAL REPRESENTATIVE MUST SIGN AN ACKNOWLEDGEMENT DECLARING RECEIPT OF THE CERTIFICATION FORM.

(D) IF THE ASSESSOR DOES NOT RECEIVE A SIGNED CERTIFICATION FORM FROM THE NEW OWNER WITHIN SIXTY DAYS OF THE TRANSFER, THE ASSESSOR MUST NOTIFY THE NEW OWNER OF THE IMPENDING CHANGE IN ASSESSMENT RATIO UNLESS THE NEW OWNER MAKES THE CERTIFICATION PURSUANT TO SUBSECTION (A), OR OTHERWISE APPLIES TO BE ASSESSED PURSUANT TO SECTION 12-43-220(D). THIS NOTIFICATION MUST INCLUDE THE CERTIFICATION FORM AND INFORMATION REGARDING THE MANNER IN WHICH A PERSON

MAY APPLY TO BE ASSESSED PURSUANT TO SECTION 12-43-220(D). IF THE ASSESSOR DOES NOT RECEIVE A RESPONSE FROM THE NEW OWNER WITHIN THIRTY DAYS OF INITIALLY NOTIFYING THE NEW OWNER, THE ASSESSOR MUST NOTIFY THE NEW OWNER AGAIN IN THE SAME MANNER.”

B. THIS SECTION TAKES EFFECT UPON APPROVAL BY THE GOVERNOR AND APPLIES TO PROPERTY TAX YEARS BEGINNING AFTER 2015. /

RENUMBER SECTIONS TO CONFORM.

AMEND TITLE TO CONFORM.

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

ALLEN/PAIR
MAY 18, 2016

#2

CLERK OF THE HOUSE

REP. G.R. SMITH PROPOSES THE FOLLOWING AMENDMENT
No. TO S. 460 (COUNCIL\DKA\460C006.DKA.SA16):

REFERENCE IS TO PRINTER'S DATE 3/24/15--S.

**AMEND THE BILL, AS AND IF AMENDED, BY ADDING
AN APPROPRIATELY NUMBERED SECTION TO
READ:**

**/ SECTION _ . A. SECTION 12-54-122(G) OF
THE 1976 CODE IS AMENDED BY ADDING AN
APPROPRIATELY NUMBERED ITEM AT THE END TO
READ:**

**“() INSTEAD OF THE FILING OF THE 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. THE LIENS FILED PURSUANT TO THIS ITEM ARE EFFECTIVE STATEWIDE FROM THE DATE AND TIME THEY ARE RECORDED AND ENCUMBER ALL THE TAXPAYER'S PROPERTY AND RIGHTS TO PROPERTY AS PROVIDED IN SECTION 12-54-120, REGARDLESS OF THE PROPERTY'S LOCATION. LIENS FILED UNDER ITEM (1) CONTINUE TO BE EFFECTIVE FROM THE DATE AND TIME THEY WERE RECORDED. NOTHING IN THIS ITEM MAY BE CONSTRUED SO AS TO EXTEND THE EFFECTIVENESS OF THE LIEN BEYOND TEN YEARS FROM THE DATE OF FILING, AS PROVIDED IN SECTION 12-54-120."

B. THIS SECTION TAKES EFFECT JULY 1, 2016. /

RENUMBER SECTIONS TO CONFORM.

AMEND TITLE TO CONFORM.

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

ALLEN/PAIR
MAY 17, 2016

#3

CLERK OF THE HOUSE

REP. CLEMMONS PROPOSES THE FOLLOWING AMENDMENT
No. TO S. 460 (COUNCIL\DKA\460C007.DKA.SA16):

REFERENCE IS TO PRINTER'S DATE 3/24/15--S.

**AMEND THE BILL, AS AND IF AMENDED, BY ADDING
APPROPRIATELY NUMBERED SECTIONS TO
READ:**

**/ SECTION __. A. CHAPTER 54, TITLE 12 OF
THE 1976 CODE IS AMENDED BY ADDING:**

**“SECTION 12-54-140. IN THOSE INSTANCES
WHERE THE DEPARTMENT DETERMINES THAT ITS
FORBEARANCE FROM COLLECTION WITH
RESPECT TO A DELINQUENT TAX LIABILITY MAY
IMPROVE THE PROSPECT OF COLLECTING THE**

TAX DUE, THE DEPARTMENT, UPON THE WRITTEN REQUEST OF THE TAXPAYER, MAY PLACE THE LIABILITY IN CURRENTLY NONCOLLECTIBLE STATUS (CNS). THE TAXPAYER'S REQUEST MUST BE MADE ON FORMS PRESCRIBED BY THE DEPARTMENT REQUIRING THE TAXPAYER TO PROVIDE THE INFORMATION NECESSARY FOR THE DEPARTMENT'S DECISION TO GRANT CNS. TO REMAIN IN CNS, THE TAXPAYER MUST REMAIN CURRENT WITH ALL CURRENT FILING AND PAYMENT REQUIREMENTS AND MUST PROVIDE FOLLOW-UP INFORMATION REQUIRED BY THE DEPARTMENT NECESSARY FOR IT TO DETERMINE WHETHER TO CONTINUE OR TERMINATE CNS."

B. SECTION 8-21-310(20) OF THE 1976 CODE, AS LAST AMENDED BY ACT 329 OF 2002, IS FURTHER AMENDED TO READ:

“(20)(A) FOR FILING AND ENROLLING AND SATISFACTION OF SOUTH CAROLINA AND UNITED STATES GOVERNMENT TAX LIENS:

(A)(I) FOR FILING AND ENROLLING AND SATISFYING EXECUTIONS OR WARRANTS FOR DISTRAINT FOR THE SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE, THE SOUTH CAROLINA DEPARTMENT OF REVENUE, OR ANY OTHER STATE AGENCY, WHERE COSTS OF THE EXECUTIONS OR WARRANTS FOR DISTRAINT ARE CHARGEABLE TO THE PERSONS AGAINST WHOM SUCH EXECUTIONS OR WARRANTS FOR DISTRAINT ARE ISSUED, TEN DOLLARS;

(B)(II) FOR FILING AND ENROLLING AND SATISFYING ANY TAX LIEN OF ANY AGENCY OF THE UNITED STATES GOVERNMENT, WHERE THE COSTS OF THE EXECUTIONS ARE CHARGEABLE TO THE PERSONS AGAINST WHOM SUCH EXECUTIONS ARE ISSUED, TEN DOLLARS;

THE CLERK SHALL MARK 'SATISFIED' UPON RECEIPT OF THE FEES PROVIDED IN THIS ~~ITEM~~ SUBITEM FOR ANY TAX LIEN OR WARRANT FOR DISTRAINT ISSUED BY ANY AGENCY OF THIS STATE OR OF THE UNITED STATES UPON RECEIPT OF A CERTIFICATE DULY SIGNED BY AN AUTHORIZED OFFICER OF ANY AGENCY OF THIS STATE OR THE UNITED STATES TO THE EFFECT THAT THE EXECUTION OR WARRANT FOR DISTRAINT HAS BEEN PAID AND SATISFIED.

(B) FOR SATISFYING A TAX LIEN FILED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE AS ALLOWED PURSUANT TO SECTION 12-54-120(D), TEN DOLLARS;”

C. SECTION 12-54-85(A) OF THE 1976 CODE IS AMENDED TO READ:

“(A)(1) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, TAXES MUST BE DETERMINED AND ASSESSED WITHIN THIRTY-SIX MONTHS FROM THE DATE THE RETURN OR DOCUMENT WAS FILED OR DUE TO BE FILED, WHICHEVER IS LATER.

(2) EXCEPT AS PROVIDED IN SUBSECTION (E)(2)(A), APPLICABLE TO PROPERTY TAX, ALL OTHER TAXES AND FEES ADMINISTERED BY THE DEPARTMENT OF REVENUE ARE CONSIDERED ASSESSED ON THE LATER OF:

(A) THE DATE A RETURN OR DOCUMENT REPORTING A TAX OR FEE FILED BY A TAXPAYER WITH THE DEPARTMENT IS ACCEPTED BY THE DEPARTMENT; OR

(B) THE DATE THE TAXPAYER'S ADMINISTRATIVE REMEDIES WITH RESPECT TO THE APPLICABLE TAX OR FEE LIABILITY ARE EXHAUSTED, WHETHER PREHEARING OR BY A DECISION IN A CONTESTED CASE BY THE ADMINISTRATIVE LAW COURT.”

D. SECTION 12-54-85(E) OF THE 1976 CODE IS AMENDED TO READ:

“(E)(1) A TAX MAY NOT BE COLLECTED BY LEVY, WARRANT FOR DISTRAINT, OR PROCEEDINGS IN COURT, UNLESS THE ANY MEANS:

(1)(A) LEVY, WARRANT FOR DISTRAINT, OR PROCEEDINGS IN COURT WERE BEGUN WITHIN TEN YEARS AFTER THE ASSESSMENT OF THE TAX; AFTER EXPIRATION OF THE TAX LIEN ESTABLISHED PURSUANT TO SECTION 12-54-120 UNLESS THE:

(2)(1) TAXPAYER HAS AGREED TO EXTEND THIS PERIOD;
OR

(3)(II) RUNNING OF THIS PERIOD IS SUSPENDED IN ACCORDANCE WITH THIS SECTION.

(2)(A) FOR PROPERTY TAX PURPOSES, THE 'ASSESSMENT OF THE TAX' OCCURS ON THE LATER OF THE LAST DAY THE TAX MAY BE PAID WITHOUT PENALTY OR THE DATE OF THE TAX NOTICE.

(B) FOR ALL OTHER TAXES, NOT INCLUDING THOSE IMPOSED AND ADMINISTERED PURSUANT TO COUNTY OR MUNICIPAL ORDINANCE, 'THE ASSESSMENT OF THE TAX' MEANS THE ASSESSMENT DEFINED PURSUANT TO SECTION 12-60-30(2)."

E. SECTION 12-54-120 OF THE 1976 CODE IS AMENDED TO READ:

"SECTION 12-54-120. (A)(1) IF A PERSON LIABLE TO PAY A TAX NEGLECTS OR REFUSES TO PAY IT AFTER DEMAND, THE AMOUNT OF THE TAX, INCLUDING INTEREST, ADDITIONAL TAX, ADDITION TO TAX, OR ASSESSABLE PENALTY, PLUS ACCRUED COSTS, IS A LIEN IN FAVOR OF THE DEPARTMENT OF REVENUE ON ALL PROPERTY AND RIGHTS TO PROPERTY, REAL OR PERSONAL, TANGIBLE OR INTANGIBLE, BELONGING TO THE PERSON.

(2) THIS LIEN:

(A) IS REFERRED TO AS A 'TAX LIEN';

(B) IS EFFECTIVE ON THE DATE OF THE ASSESSMENT OF THE TAX AS DEFINED IN SECTION 12-54-85(E)(2)(B);

(C) ALLOWS AN AUTHORIZED AGENT OF THE DEPARTMENT TO SEIZE, LEVY ON, AND SELL THE PROPERTY OF THE PERSON FOR THE PAYMENT OF THE AMOUNT DUE, WITH ADDED PENALTIES, INTEREST, AND COSTS OF EXECUTING ON THE LIEN, AND TO PAY THE MONEY COLLECTED TO THE DEPARTMENT;

(D) EXTENDS TO BANK DEPOSITS, CHOSE IN ACTION, AND ALL OTHER PROPERTY INCAPABLE OF MANUAL LEVY OR DELIVERY; AND

(E) CONTINUES FOR TEN YEARS FROM THE DATE OF FILEING THE ASSESSMENT OF THE TAX DESCRIBED IN SUBITEM (B).

(3) 'DEMAND', AS USED IN THIS SECTION, MEANS AN THE ASSESSMENT MADE BY THE DEPARTMENT AS DESCRIBED IN ITEM (2)(B) BY THE DEPARTMENT.

(B) THIS TAX LIEN AND THE LIMITATIONS IN SECTION 12-54-122 ARE IN ADDITION TO ALL OTHER LIENS OR REMEDIES IN FAVOR OF THE DEPARTMENT AND DOES NOT AFFECT ANY OTHER LIEN OR REMEDY.

(C) THE DEPARTMENT, IN ADDITION TO OTHER REMEDIES FOR ENFORCEMENT OF ITS TAX LIEN, RETAINS ALL REMEDIES AVAILABLE TO A JUDGMENT CREDITOR.

(D) IF A LIEN FILED PURSUANT TO THIS SECTION HAS NOT BEEN OTHERWISE SATISFIED OR EXPUNGED AND THE LIEN HAS EXPIRED, THE TAXPAYER, SUCCESSOR IN INTEREST OF THE TAXPAYER, OR AUTHORIZED REPRESENTATIVE OF EITHER, IN WRITING MAY REQUEST THE DEPARTMENT OF REVENUE TO RECORD A SATISFACTION OF THE EXPIRED LIEN. THE REQUIRED WRITTEN REQUEST MUST BE ON A FORM PRESCRIBED BY THE DEPARTMENT CONTAINING THE INFORMATION NECESSARY FOR THE DEPARTMENT TO IDENTIFY THE LIEN AND THE FORM MUST BE ACCOMPANIED BY THE FILING FEE REQUIRED PURSUANT TO SECTION 8-21-310(20)(B) PLUS COSTS INCURRED BY THE DEPARTMENT FOR THIS SERVICE, NOT TO EXCEED FIVE DOLLARS."

F. SECTION 12-58-185 OF THE 1976 CODE IS AMENDED TO READ:

~~"SECTION 12-58-185. (A) THE DEPARTMENT, IN ITS DISCRETION, MAY ACCEPT INSTALLMENT PAYMENTS FOR AMOUNTS DUE IT FOR A PERIOD NOT TO EXCEED ONE YEAR FROM THE DATE THE PAYMENT WAS DUE. INTEREST ACCRUES DURING THE INSTALLMENT PERIOD, PURSUANT TO SECTION 12-54-25. IN ADDITION, THE DEPARTMENT MAY EXTEND THE TIME FOR PAYMENT BEYOND ONE YEAR IF IT IS SHOWN TO THE SATISFACTION OF THE DEPARTMENT THAT THE PAYMENT OF THE AMOUNT DUE IT UPON THE DATE ORIGINALLY FIXED FOR THE PAYMENT WILL RESULT IN UNDUE HARDSHIP TO THE TAXPAYER~~ MAY ENTER INTO

WRITTEN AGREEMENTS WITH A TAXPAYER UNDER WHICH THE TAXPAYER IS ALLOWED TO SATISFY LIABILITY FOR PAYMENT OF ANY TAX IMPOSED OR ADMINISTERED BY THE DEPARTMENT IN INSTALLMENT PAYMENTS IF THE DEPARTMENT DETERMINES THAT THE AGREEMENT WILL FACILITATE COLLECTION OF THE LIABILITY.

~~(B) AN EXTENSION MAY NOT BE GRANTED UNDER THIS SECTION FOR AN AMOUNT DUE THE DEPARTMENT IF THE TAXPAYER ACTED NEGLIGENTLY, DISREGARDED RULES OR REGULATIONS INTENTIONALLY, OR COMMITTED FRAUD WITH INTENT TO EVADE TAX~~ (1) EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, AN AGREEMENT ENTERED INTO BY THE DEPARTMENT PURSUANT TO SUBSECTION (A) REMAINS IN EFFECT FOR THE TERM OF THE AGREEMENT.

(2) THE DEPARTMENT MAY TERMINATE AN AGREEMENT ENTERED PURSUANT TO SUBSECTION (A) IF:

(A) INFORMATION WHICH THE TAXPAYER PROVIDED TO THE DEPARTMENT BEFORE THE DATE THE AGREEMENT WAS ENTERED INTO WAS INACCURATE OR INCOMPLETE; OR

(B) THE DEPARTMENT BELIEVES THAT COLLECTION OF THE TAX TO WHICH AN AGREEMENT PURSUANT TO THIS SECTION RELATES IS IN JEOPARDY.

(3) IF THE DEPARTMENT DETERMINES THAT THE FINANCIAL CONDITION OF A TAXPAYER WITH WHOM THE DEPARTMENT HAS ENTERED INTO AN AGREEMENT PURSUANT TO SUBSECTION (A) HAS SIGNIFICANTLY CHANGED, THE DEPARTMENT MAY ALTER, MODIFY, OR TERMINATE THE AGREEMENT.

(4) THE DEPARTMENT MAY ALTER, MODIFY, OR TERMINATE AN AGREEMENT ENTERED INTO BY IT PURSUANT TO SUBSECTION (A) IN THE CASE OF THE FAILURE OF THE TAXPAYER TO:

(A) PAY AN INSTALLMENT AT THE TIME THE INSTALLMENT PAYMENT IS DUE UNDER THE AGREEMENT;

(B) PAY ANY OTHER TAX LIABILITY ARISING FROM A TAX IMPOSED OR ADMINISTERED BY THE DEPARTMENT AT THE TIME THE LIABILITY IS DUE; OR

(C) PROVIDE A FINANCIAL CONDITION UPDATE AS REQUESTED BY THE DEPARTMENT.

(5) THE DEPARTMENT MAY NOT TAKE ANY ACTION UNDER ITEMS (2), (3), OR (4) UNLESS:

(A) A NOTICE OF THE ACTION IS PROVIDED TO THE TAXPAYER NOT LATER THAN THE DAY THIRTY DAYS BEFORE THE DATE OF THE ACTION; AND

(B) THE NOTICE INCLUDES AN EXPLANATION WHY THE DEPARTMENT INTENDS TO TAKE THE ACTION. THE PRECEDING SENTENCE DOES NOT APPLY IN A CASE IN WHICH THE DEPARTMENT BELIEVES THAT COLLECTION OF THE TAX TO WHICH AN AGREEMENT PURSUANT TO THIS SECTION RELATES IS IN JEOPARDY.

(C) IN THE CASE OF A LIABILITY FOR A TAX ADMINISTERED BY AND PAID TO THE DEPARTMENT OF REVENUE, THE DEPARTMENT SHALL ENTER INTO AN AGREEMENT TO ACCEPT THE PAYMENT OF THE TAX IN INSTALLMENTS IF, AS OF THE DATE THE INDIVIDUAL OFFERS TO ENTER INTO THE AGREEMENT:

(1) THE AGGREGATE AMOUNT OF THE LIABILITY, DETERMINED WITHOUT REGARD TO INTEREST, PENALTIES, ADDITIONS TO THE TAX, AND ADDITIONAL AMOUNTS, DOES NOT EXCEED TWENTY-FIVE THOUSAND DOLLARS;

(2) THE TAXPAYER HAS FILED ALL TAX RETURNS DUE TO BE FILED AND IS NOT CURRENTLY ENTERED INTO AN INSTALLMENT AGREEMENT PURSUANT TO THIS SECTION FOR PAYMENT OF A TAX IMPOSED OR ADMINISTERED BY THE DEPARTMENT;

(3) EXCEPT AS PROVIDED IN SUBSECTION (G), THE DEPARTMENT DETERMINES THAT THE TAXPAYER IS FINANCIALLY UNABLE TO PAY THE LIABILITY IN FULL WHEN DUE, AND THE TAXPAYER

SUBMITS THE INFORMATION THE DEPARTMENT MAY REQUIRE TO MAKE THAT DETERMINATION;

(4) THE AGREEMENT REQUIRES FULL PAYMENT OF THE LIABILITY WITHIN FIVE YEARS; AND

(5) THE TAXPAYER AGREES TO COMPLY WITH THE PROVISIONS OF THIS TITLE AND OTHER APPLICABLE PROVISIONS OF LAW RELATING TO THE IMPENDING TAXES AND FEES PAID FOR THE PERIOD THE AGREEMENT IS IN EFFECT.

(D) INTEREST AND PENALTIES CONTINUE TO ACCRUE ON THE LIABILITY THAT IS THE SUBJECT OF THE AGREEMENT UNTIL THE BALANCE IS PAID IN FULL.

(E) THE DEPARTMENT SHALL ESTABLISH PROCEDURES FOR AN INDEPENDENT ADMINISTRATIVE REVIEW OF TERMINATIONS OF INSTALLMENT AGREEMENTS PURSUANT TO THIS SECTION FOR TAXPAYERS WHO REQUEST SUCH A REVIEW.

(F)(1) THE DEPARTMENT MAY NOT REQUIRE A TAXPAYER TO AGREE TO AN EXTENSION OF THE COLLECTION PERIOD PROVIDED PURSUANT TO SECTION 12-54-85(E) AS A CONDITION PRECEDENT TO THE DEPARTMENT OFFERING A TAXPAYER AN INSTALLMENT PAYMENT AGREEMENT PURSUANT TO SUBSECTION (A).

(2) AN INSTALLMENT AGREEMENT OFFERED TO OR ALLOWED A TAXPAYER PURSUANT TO THIS SECTION MAY NOT EXTEND FOR PERIOD ENDING AFTER THE COLLECTION PERIOD PROVIDED PURSUANT TO SECTION 12-54-85(E).

(G) THE DEPARTMENT MAY IMPOSE AN INSTALLMENT AGREEMENT FEE WHICH MUST BE ADDED TO THE AMOUNT DUE PURSUANT TO THE AGREEMENT AND THE DEPARTMENT MAY REDUCE THE STATED FEE BASED ON THE FINANCIAL CIRCUMSTANCES OF THE TAXPAYER. A TAX LIEN FOR THE LIABILITY THAT IS THE SUBJECT OF THE AGREEMENT ENTERED INTO PURSUANT TO SUBSECTION (C) MAY NOT BE FILED BY THE DEPARTMENT WHILE A TAXPAYER IS MEETING THE REQUIREMENTS OF THAT AGREEMENT.

(H) NOTWITHSTANDING THE REQUIREMENT OF SUBSECTION (C)(3) TO SUBMIT FINANCIAL INFORMATION NECESSARY FOR THE DEPARTMENT'S DETERMINATION OF THE TAXPAYER'S INABILITY TO PAY, THE DEPARTMENT SHALL GRANT AN INSTALLMENT AGREEMENT IF THE TAX DUE PURSUANT TO THE AGREEMENT IS NOT MORE THAN TEN THOUSAND DOLLARS, THE TERM OF THE AGREEMENT IS NOT MORE THAN THREE YEARS, AND THE TAXPAYER MEETS THE OTHER REQUIREMENTS OF THIS SECTION."

G. THE SOUTH CAROLINA DEPARTMENT OF REVENUE SHALL PRESCRIBE A COMPREHENSIVE POLICY DOCUMENT DETAILING THE CIRCUMSTANCES IN WHICH THE DEPARTMENT MUST CONSIDER AN OFFER IN COMPROMISE MADE BY A TAXPAYER WITH RESPECT A TAX OR FEE LIABILITY. IN ADDITION, THE DEPARTMENT SHALL PRESCRIBE A FORM AND ACCOMPANYING SCHEDULES WHICH MAY BE USED BY A TAXPAYER TO REQUEST AN OFFICER IN COMPROMISE.

H. THIS SECTION TAKES EFFECT UPON APPROVAL BY THE GOVERNOR AND APPLIES FOR TAX LIABILITIES ACCRUED FOR TAXABLE PERIODS ENDING ON OR AFTER THAT DATE.

SECTION __. THE REPEAL OR AMENDMENT BY THIS ACT OF ANY LAW, WHETHER TEMPORARY OR PERMANENT OR CIVIL OR CRIMINAL, DOES NOT AFFECT PENDING ACTIONS, RIGHTS, DUTIES, OR LIABILITIES FOUNDED THEREON, OR ALTER, DISCHARGE, RELEASE OR EXTINGUISH ANY PENALTY, FORFEITURE, OR LIABILITY INCURRED UNDER THE REPEALED OR AMENDED LAW, UNLESS THE REPEALED OR AMENDED PROVISION SHALL SO EXPRESSLY PROVIDE. AFTER THE EFFECTIVE DATE OF THIS ACT, ALL LAWS REPEALED OR AMENDED BY THIS ACT MUST BE TAKEN AND TREATED AS REMAINING IN FULL FORCE AND EFFECT FOR THE PURPOSE OF SUSTAINING ANY PENDING OR VESTED RIGHT, CIVIL ACTION, SPECIAL PROCEEDING, CRIMINAL PROSECUTION, OR APPEAL

EXISTING AS OF THE EFFECTIVE DATE OF THIS ACT, AND FOR THE ENFORCEMENT OF RIGHTS, DUTIES, PENALTIES, FORFEITURES, AND LIABILITIES AS THEY STOOD UNDER THE REPEALED OR AMENDED LAWS.

/

RENUMBER SECTIONS TO CONFORM.

AMEND TITLE TO CONFORM.

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

ALLEN/PAIR
MAY 3, 2016

CLERK OF THE HOUSE

REP. WHITE PROPOSES THE FOLLOWING AMENDMENT
No. TO S. 973 (COUNCIL\DKA\973C001.DKA.SA16):

REFERENCE IS TO PRINTER'S DATE 2/4/16--S.

**AMEND THE BILL, AS AND IF AMENDED, SECTION
1, PAGE 1, BY STRIKING SECTION 38-7-20(B) IN ITS
ENTIRETY, AND INSERTING:**

**/ (B) EFFECTIVE JULY 1, 2013, THROUGH JUNE
30, 2017 2030, ~~TWO AND ONE-QUARTER PERCENT~~
OF THE REVENUE OF THE PREMIUM TAXES
COLLECTED PURSUANT TO THIS SECTION:**

**(1) ONE PERCENT MUST BE TRANSFERRED TO
THE SOUTH CAROLINA FORESTRY COMMISSION
AND USED BY THAT AGENCY FOR FIREFIGHTING
AND FIREFIGHTING EQUIPMENT REPLACEMENT;**

(2) ONE PERCENT MUST BE TRANSFERRED TO THE AID TO FIRE DISTRICTS ACCOUNT WITHIN THE STATE TREASURY AND DISTRIBUTED FOR FIREFIGHTING EQUIPMENT REPLACEMENT IN THE SAME MANNER AS DESCRIBED IN SECTION 23-9-410;

(3) ONE QUARTER OF ONE PERCENT MUST BE TRANSFERRED TO THE AID TO EMERGENCY MEDICAL SERVICES REGIONAL COUNCILS WITHIN THE DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL AND USED FOR GRANTS TO FUND EMERGENCY MEDICAL TECHNICIAN AND PARAMEDIC TRAINING; AND

(4) ~~THE~~ THE REMAINING INSURANCE PREMIUM TAXES COLLECTED PURSUANT TO THIS SECTION MUST BE DEPOSITED TO THE CREDIT OF THE GENERAL FUND OF THE STATE. /

AMEND FURTHER BY STRIKING SECTION 2 IN ITS ENTIRETY AND INSERTING:

**/SECTION 2. THIS ACT TAKES EFFECT ON
JULY 1, 2017, AND FIRST APPLIES TO FISCAL YEAR
2017-2018. /**

RENUMBER SECTIONS TO CONFORM.

AMEND TITLE TO CONFORM.

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED



GOOD/MELTON
MAY 18, 2016

CLERK OF THE HOUSE

REP. SIMRILL PROPOSES THE FOLLOWING AMENDMENT
No. TO S. 1258 (COUNCIL\BBM\1258C003.BBM.DG16):

REFERENCE IS TO PRINTER'S DATE 4/20/16-S.

**AMEND THE BILL, AS AND IF AMENDED, STRIKING
SECTION 56-1-560 AS ADDED BY THE
SUBCOMMITTEE AND INSERTING:**

/ “SECTION 56-1-560. (A) NOTWITHSTANDING ANY OTHER
PROVISION OF LAW, ANY FEE OR FINE COLLECTED BY THE DEPARTMENT
OF MOTOR VEHICLES TO BE USED BY THE DEPARTMENT FOR ITS
OPERATIONS, EXCEPT FUNDS ATTRIBUTABLE TO PLATE REPLACEMENT,
INSTEAD MUST BE CREDITED TO THE STATE HIGHWAY FUND AS
ESTABLISHED BY SECTION 57-11-20. THE DEPARTMENT OF MOTOR
VEHICLES MAY NOT EXPEND ANY OF THE COLLECTIONS.

(B) THE PROVISIONS OF THIS SECTION SUPERSEDE ANY OTHER
PROVISION OF LAW TO THE CONTRARY. ANY CODE REFERENCE TO THE
COLLECTIONS DESCRIBED IN SUBSECTION (A) CONTAINED WITHIN THE
1976 CODE OR OTHER PROVISIONS OF LAW ARE CONSIDERED TO BE AND

**MUST BE CONSTRUED TO BE CREDITED TO THE STATE HIGHWAY FUND
INSTEAD.” /**

RENUMBER SECTIONS TO CONFORM.

AMEND TITLE TO CONFORM.