

Session 114 - (2001-2002)

H 5095 General Bill, By Kirsh

Summary: SC Revenue Procedures Act, resolution of disputes, revisions

A BILL TO AMEND ARTICLE 1, CHAPTER 60 OF TITLE 12, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SOUTH CAROLINA REVENUE PROCEDURES ACT, SO AS TO REVISE THE MANNER IN WHICH AND CONDITIONS UNDER WHICH DISPUTES OR CLAIMS WITH THE DEPARTMENT OF REVENUE ARE DETERMINED AND RESOLVED; TO AMEND ARTICLE 5, CHAPTER 60 OF TITLE 12, RELATING TO STATE REVENUE APPEALS PROCEDURES, SO AS TO REVISE THESE APPEAL PROCEDURES; TO AMEND SECTION 12-60-2110, RELATING TO PROPERTY TAX ASSESSMENT PROTESTS, SO AS TO REVISE THE TIME FOR FILING THESE PROTESTS; TO AMEND SECTION 12-60-2510, AS AMENDED, RELATING TO PROPERTY TAX ASSESSMENT NOTICES, SO AS TO CLARIFY CERTAIN REFERENCES IN THE SECTION; TO AMEND SECTION 12-60-2910, RELATING TO OBJECTIONS TO PERSONAL PROPERTY TAX ASSESSMENTS, SO AS TO REVISE THE TIME WITHIN WHICH A TAXPAYER MUST OBJECT TO THE ASSESSMENT; AND TO AMEND ARTICLE 13, CHAPTER 60 OF TITLE 12, RELATING TO PROCEDURES AND CONTESTED REVENUE CASES, SO AS TO REVISE THE DUTIES, FUNCTIONS, AND RESPONSIBILITIES OF THE ADMINISTRATIVE LAW JUDGE DIVISION AND DEPARTMENT HEARING OFFICERS.

04/11/02 House Introduced and read first time HJ-3

04/11/02 House Referred to Committee on Ways and Means HJ-4