

## Session 119 - (2011-2012)

### S 1041 General Bill, By Cleary

**Summary:** Accommodation tax imposed by local governing body allowed to collect by means of jeopardy assessment

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 6-1-580 SO AS TO ALLOW A LOCAL GOVERNING BODY WHICH IMPOSES THE LOCAL ACCOMMODATIONS TAX BY ORDINANCE TO PROVIDE FOR THE COLLECTION OF THE TAX BY MEANS OF A JEOPARDY ASSESSMENT, TO PROVIDE THOSE CIRCUMSTANCES IN WHICH A JEOPARDY ASSESSMENT MAY BE ISSUED, AND TO PROVIDE FOR THE MEANS OF WHICH THE JEOPARDY ASSESSMENT MAY BE CANCELED, STAYED, AND APPEALED.

12/05/11 Senate Prefiled

12/05/11 Senate Referred to Committee on Finance

01/10/12 Senate Introduced and read first time (Senate Journal-page 26)

01/10/12 Senate Referred to Committee on Finance (Senate Journal-page 26)