

## Session 109 - (1991-1992)

### S 1072 General Bill, By Passailaigue

A Bill to amend Section 12-7-430, Code of Laws of South Carolina, 1976, relating to income taxation, so as to add new appropriately numbered items to simplify the timing requirements for eligibility to utilize the rollover gain on the sale of a principle residence and to allow divorcing spouses to treat their residence as their principle residence to utilize the rollover of gain on the sale of the principle residence if they have lived in the residence a specified period of time prior to sale.

**10/07/91 Senate Prefiled**

**10/07/91 Senate Referred to Committee on Finance**

**01/14/92 Senate Introduced and read first time SJ-21**

**01/14/92 Senate Referred to Committee on Finance SJ-21**