South Carolina Legislature

April 28, 2024, 05:13:48 pm

Session 108 - (1989-1990)

S 1091 Joint Resolution, By Thomas, Peeler, M.T. Rose, H.S. Stilwell and Wilson

A Joint Resolution to provide for the payment of state income tax refunds arising under the Davis v. Michigan decision of the United States Supreme Court in five equal annual payments beginning in 1991, to provide that no interest accrues on the unpaid balance of the refunds, to require that each annual payment must first be applied as a credit against the taxpayer's state income tax liability, and to provide that the refunds due deceased taxpayers must be paid to their estates.

01/17/90 Senate Introduced and read first time SJ-5

01/17/90 Senate Referred to Committee on Finance SJ-6