

## Session 108 - (1989-1990)

### **S 1398 Joint Resolution, By T.W. Mitchell**

A Joint Resolution to allow state income tax deductions for commercial timber losses and timber damage assessments attributable to the impact of Hurricane Hugo in counties declared a federal disaster area because of the impact of Hurricane Hugo, to prescribe the eligibility requirements for the deduction including reduction of other tax attributes of taxpayers claiming the deduction, and to eliminate penalties for failure to file tax returns due from September 18, 1989, through November 30, 1989, for taxpayers in counties declared disaster areas.

**03/15/90 Senate Introduced and read first time SJ-3**

**03/15/90 Senate Referred to Committee on Finance SJ-3**