South Carolina Legislature

May 27, 2024, 04:22:56 pm

Session 105 - (1983-1984)

H 2752 General Bill, By T.G. Mangum, B.L. Hendricks, Kirsh and D.E. McTeer Similar (S 0413)

A Bill to amend Section 12-7-2270, as amended, Code of Laws of South Carolina, 1976, relating to the power of the Tax Commission to examine the books and other memoranda of resident taxpayers, so as to revise the provisions pertaining to the notice required to be given taxpayers under the Section before the examination may take place, to permit the taxpayer to delay this examination for a period of up to thirty days under certain conditions, and to provide that the notice and thirty-day waiting period provisions shall not apply if there is reasonable rather than conclusive evidence that the taxpayer is about to destroy or remove the records or otherwise make them unavailable for inspection.

03/29/83	House	Introduced and read first time HJ-1712
03/29/83	House	Referred to Committee on Ways and Means HJ-1712
05/17/83	House	Committee report: Favorable Ways and Means HJ-2875
05/19/83	House	Objection by Rep. J. Bradley, P. Bradley & Kohn HJ-2978
05/26/83	House	Objection withdrawn by Rep. P. Bradley HJ-3140
05/31/83	House	Objection by Rep. Winstead HJ-3314
05/09/84	House	Tabled HJ-2994