

## Session 109 - (1991-1992)

### H\*3272 (Rat #0245, Act #0168 of 1991) General Bill, By Kirsh, Elliott and D.E. McTeer

A Bill to amend Sections 4-10-90 and 6-4-20, Code of Laws of South Carolina, 1976, relating to estimating revenues and correcting allocations for purposes of the local option sales tax and the accommodations tax, so as to provide that misallocations may be corrected only by adjusting subsequent allocations in the same fiscal year as the misallocation; to amend Section 12-3-240, relating to the Tax Commission's authority to furnish income tax data to municipalities which levy a gross receipts tax, so as to allow the Commission to provide the data to counties; to amend the 1976 Code by adding Section 12-3-270 so as to provide that funds received from collecting warrants for distraint may not supplement Tax Commission appropriations and must be deposited in the general fund of the State; to amend Sections 12-54-50 and 12-54-120, relating to fees on bad checks given to the Tax Commission and tax liens, so as to increase the fee from ten to fifteen dollars, and provide that a tax lien operates in the same manner as a judgment; to amend Sections 12-54-420 and 12-54-460, relating to the Setoff Debt Collection Act, so as to provide that debt setoffs may be made for private institutions of higher learning only for state-authorized student loans and to provide a notice procedure before a setoff may be made; and to amend the 1976 Code by adding Section 12-54-495 so as to provide that claimant agencies under the Setoff Debt Collection Act must indemnify the Tax Commission for liabilities arising under the Act; to amend Act 612 of 1990, the General Appropriations Act for 1990-91, relating to the authority of the Tax Commission to enforce the use tax on direct marketing companies, so as to extend the Commission's authority to July 1, 1996; to amend Section 12-21-2420, relating to the admissions tax, so as to exempt admissions to certain health clubs; to amend Sections 4-10-40, 4-10-50, and 4-10-90, relating to the local option sales tax, so as to clarify the application of the tax credit to property taxes on motor vehicles, provide that distributions from the county/municipal revenue fund may be used to provide additional tax credits and revise imposition dates; to amend Section 12-13-30, as amended, relating to the tax on building and loan associations, so as to exempt from the tax certain interest earned on deposits at the Federal Home Loan Bank of Atlanta; to amend the 1976 Code by adding Sections 12-27-285, 12-29-125, and 12-29-126 so as to require surety bonds, cash bonds, or financial statements to guarantee the payment of gasoline and special fuels taxes; to amend Sections 12-37-360 and 12-29-40, relating to collection and payment of gasoline and special fuels taxes, so as to delete references to the sheriff serving warrants and to provide that the taxes are liens, but not first liens, on the property of the taxpayer, and to provide for the abatement allowed manufacturing property for certain textile manufacturing property.-amended title

01/22/91	House	Introduced and read first time HJ-11
01/22/91	House	Referred to Committee on Ways and Means HJ-11
03/19/91	House	Committee report: Favorable Ways and Means HJ-19
03/20/91	House	Read second time HJ-14
03/20/91	House	Reconsider vote whereby read second time HJ-31
03/21/91	House	Debate adjourned until Wednesday, March 27, 1991 HJ-12
03/28/91	House	Read second time HJ-17
04/02/91	House	Read third time and sent to Senate HJ-6
04/03/91	Senate	Introduced and read first time SJ-8
04/03/91	Senate	Referred to Committee on Finance SJ-9
04/25/91	Senate	Committee report: Favorable with amendment Finance SJ-35
05/14/91	Senate	Amended SJ-15
05/14/91	Senate	Read second time SJ-19
05/14/91	Senate	Ordered to third reading with notice of amendments SJ-19
06/05/91	Senate	Read third time and returned to House with amendments SJ-82
06/06/91	House	Senate amendment amended HJ-16
06/06/91	House	Returned to Senate with amendments HJ-21
06/06/91	Senate	Concurred in House amendment and enrolled SJ-13
06/06/91		Ratified R 245
06/28/91		Signed By Governor
06/28/91		Effective date 06/28/91
06/28/91		Act No. 168
07/18/91		Copies available