

## Session 109 - (1991-1992)

### H 3275 General Bill, By Kirsh, Elliott and D.E. McTeer

A Bill to amend Section 12-21-780, Code of Laws of South Carolina, 1976, relating to the tax on the distribution of tobacco products, so as to change the due date for returns from the tenth to on or before the twentieth day of the month; to amend Section 12-21-820, relating to the sale of business license stamps to nonresidents, so as to delete bond requirements; to amend Section 12-21-3500, relating to bingo license reporting requirements, so as to exempt Class C Licenses from the requirement; to amend the 1976 Code by adding Section 12-21-2729, so as to require separate licenses for coin-operated devices which two or more persons may play independently; to amend the 1976 Code by adding Section 12-21-3445 so as to make bingo taxes due on or before the twentieth day of the month after the month in which the tax accrues; to amend Section 12-23-60, relating to the electric power tax returns, so as to change the due date from the tenth to on or before the twentieth day of the month; to amend Sections 12-23-810 and 12-23-830, relating to the tax on licensed hospitals, so as to delete penalties and interest from the calculation of tax revenues and to delete references to penalties, interest, and the waiver of penalties and interest; to amend Section 12-27-360, relating to collection of delinquent gas taxes, so as to provide for collection pursuant to the Uniform Assessment and Collection Provision; to amend Section 12-31-430, relating to the reports made by motor carriers for purposes of the road tax, so as to change the reporting date from the tenth day to the last day of each reporting month; to amend Section 58-3-100, as amended, relating to assessments to pay the expenses of the Public Service Commission, so as to make the assessment due on or before the twentieth day of October of every year; and to repeal Section 61-3-550 so as to delete the bond requirement for alcoholic liquor wholesalers.

**01/22/91 House Introduced and read first time HJ-12**

**01/22/91 House Referred to Committee on Ways and Means HJ-13**