

## Session 119 - (2011-2012)

**H 3419 General Bill, By Merrill, Bingham, Young, Taylor, Hixon, J.R. Smith, Clemmons, Stavrinakis, Bowers, Edge, Ballentine and Knight**

***Similar (S 0011)***

**Summary:** Taxpayer Fairness Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, TO ENACT THE "TAXPAYER FAIRNESS ACT" BY ADDING SECTION 12-4-397 SO AS TO PROVIDE THE MANNER IN WHICH THE SOUTH CAROLINA DEPARTMENT OF REVENUE MUST INTERPRET TAX STATUTES OF THIS STATE, TO PROVIDE THAT TERMS IN THE TAX STATUTES OF THIS STATE MAY NOT BE GIVEN BROADER MEANING THAN INTENDED BY POLICY DOCUMENTS AND REGULATIONS OF THE DEPARTMENT OF REVENUE, TO PROVIDE THAT AMBIGUITY IN TAX STATUTES MUST BE RESOLVED IN FAVOR OF THE TAXPAYER, TO REQUIRE THE DEPARTMENT TO REPORT AMBIGUITIES TO CERTAIN MEMBERS OF THE GENERAL ASSEMBLY, AND TO DEFINE "TAX STATUTES OF THIS STATE".

01/25/11	House	Introduced and read first time (House Journal-page 25)
01/25/11	House	Referred to Committee on Ways and Means (House Journal-page 25)
02/22/11	House	Committee report: Favorable Ways and Means (House Journal-page 8)
02/23/11	House	Member(s) request name added as sponsor: Young, Taylor, Hixon, J.R.Smith
02/24/11	House	Member(s) request name added as sponsor: Clemmons, Stavrinakis
02/24/11	House	Debate adjourned until Tuesday, March 1, 2011 (House Journal-page 25)
03/02/11	House	Member(s) request name added as sponsor: Bowers, Edge
03/02/11	House	Requests for debate-Rep(s). Ott, Jefferson, King, Cooper, Brantley, G Brown, Anderson, Bales, Herbkersman, White, RL Brown, Hosey, JR Smith, and Taylor (House Journal-page 38)
03/08/11	House	Debate adjourned until Wednesday, March 9, 2011 (House Journal-page 79)
03/09/11	House	Member(s) request name added as sponsor: Ballentine, Knight
03/09/11	House	Read second time (House Journal-page 37)
03/09/11	House	Roll call Yeas-110 Nays-0 (House Journal-page 37)
03/10/11	House	Read third time and sent to Senate (House Journal-page 34)
03/15/11	Senate	Introduced and read first time (Senate Journal-page 12)
03/15/11	Senate	Referred to Committee on Finance (Senate Journal-page 12)