

## Session 104 - (1981-1982)

**H 3632 General Bill, By T.G. Mangum, B.L. Hendricks, S.H. Howard and Kirsh**

***Similar (S 0844)***

A Bill to amend Section 12-37-1610, as amended, Code of Laws of South Carolina, 1976, relating to assessment of property taxes and railroads, so as to change the date on which returns of railroad companies shall be made to the Tax Commission and to provide further for the content of such returns; to amend Section 12-37-1680, relating to proceedings to be taken by the Tax Commission in the event a railroad company fails to file a return of its property, so as to delete the requirement of making returns to the County Auditor in each county in which a railroad company's railroad may be located; to amend Act 576 of 1976, as amended, and Section 12-37-2130, relating to the valuation of airline company, aircraft and private cars of private car companies, respectively, for purposes of property taxes, so as to provide that the property of such companies shall be valued at fair market value; to repeal Sections 12-37-70, providing that certain real estate of railroads and other companies shall be treated as personal property for purposes of assessment of property taxes, 12-37-1340, relating to assessment for taxation of property or gross proceeds in connection with mines and mining claims, 12-37-1690, relating to assessment and valuation of railroad property which escapes taxation, 12-37-1950, relating to data to be included in statements of telegraph and telephone companies regarding assessment of property taxes, 12-37-1980, relating to returns to be made by telephone and telegraph companies when such companies have no principal office in the State and the proceedings to be taken upon failure to make such returns, and 12-37-2070, relating to proceedings to be taken upon failure of telephone or telegraph companies to make returns to County Auditors.

**03/03/82 House Introduced and read first time HJ-1160**

**03/03/82 House Referred to Committee on Ways and Means HJ-1161**