

## Session 116 - (2005-2006)

### H 3766 General Bill, By Kirsh

#### Summary: Tax refunds

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-58-190 SO AS TO PROVIDE THAT A REFUND MAY NOT BE DENIED OR DELAYED BECAUSE AN AUDIT FOR ANOTHER TAX OR TAX PERIOD IS PLANNED OR IN PROCESS, AND TO PROVIDE FOR DISCIPLINARY ACTION; AND TO REPEAL SECTION 12-58-170 RELATING TO AN ACTION AGAINST THE STATE FOR VIOLATION OF PROCEDURES PUBLISHED BY THE DEPARTMENT OF REVENUE.

**03/15/05 House Introduced and read first time HJ-51**

**03/15/05 House Referred to Committee on Ways and Means HJ-51**