

Session 109 - (1991-1992)

S*0393 (Rat #0113, Act #0174 of 1991) Joint Resolution, By S.S. Martschink, Passailaigue and R.C. Shealy

A Joint Resolution to provide that for taxpayers, personal representatives, and trustees who are in the regular military, reserves, or national guard and serving in or called to active duty as a result of Operation Desert Shield, the South Carolina Tax Commission shall conform to the actions of the Internal Revenue Service and to amendments to the Internal Revenue Code of 1986 with respect to time for filing individual and fiduciary income tax returns and paying individual income and fiduciary income taxes, to extend this conformity to corporate income and license tax returns and corporate income and license taxes where all corporate officers are serving in or called to active duty as a result of Operation Desert Shield, to extend the time for paying property taxes and filing property tax returns for those individuals, and to authorize the Tax Commission to adopt for state tax purposes any extensions for filing returns and paying taxes enacted by Congress for military personnel participating in Operation Desert Shield and Operation Desert Storm.-amended title

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| 01/08/91 | Senate | Introduced and read first time SJ-131 |
| 01/08/91 | Senate | Referred to Committee on Finance SJ-132 |
| 02/05/91 | Senate | Recalled from Committee on Finance SJ-3 |
| 02/06/91 | Senate | Read second time SJ-18 |
| 02/07/91 | Senate | Read third time and sent to House SJ-12 |
| 02/12/91 | House | Introduced and read first time HJ-11 |
| 02/12/91 | House | Referred to Committee on Ways and Means HJ-12 |
| 04/10/91 | House | Committee report: Favorable with amendment Ways and Means HJ-30 |
| 04/18/91 | House | Amended HJ-42 |
| 04/18/91 | House | Read second time HJ-43 |
| 04/18/91 | House | Unanimous consent for third reading on next legislative day HJ-43 |
| 04/19/91 | House | Read third time and returned to Senate with amendments HJ-1 |
| 04/23/91 | Senate | Concurred in House amendment and enrolled SJ-233 |
| 05/21/91 | | Ratified R 113 |
| 05/27/91 | | Signed By Governor |
| 05/27/91 | | Effective date 05/27/91 |
| 05/27/91 | | Act No. 174 |
| 06/21/91 | | Copies available |