

## Session 107 - (1987-1988)

**H 3948 General Bill, By Kirsh, Elliott, R.N. McLellan and D.E. McTeer**

***Similar (S 1298)***

A Bill to amend Sections 12-54-20, as amended, 12-54-30, and 12-54-40, Code of Laws of South Carolina, 1976, relating to the Uniform Collection and Enforcement Procedures, so as to conform these penalties and interest provisions to those of the federal tax laws; to amend the 1976 Code by adding Section 12-54-155 so as to provide procedures for determining and penalizing understatements of tax; and to repeal Section 12-54-150 relating to calculation of interest when warrants or tax executions are issued.

**03/14/88 House Introduced and read first time HJ-1940**

**03/14/88 House Referred to Committee on Ways and Means HJ-1941**

**04/06/88 House Tabled in committee**