

Session 123 - (2019-2020)

H*4431 (Rat #0180, Act #0176 of 2020) General Bill, By Jordan, Fry, Rose, Forrest, Anderson, Hyde, B. Cox, Elliott, Morgan, B. Newton, Rutherford, Long, Magnuson, Clemmons, Davis, Taylor, Hewitt, Pope, Ligon, Tallon, D.C. Moss, Blackwell, Kirby, Sandifer, Jefferson, R. Williams, Kimmons, Murphy, Chellis and Daning

Summary: SC Business License Tax Reform

AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 6-1-400 SO AS TO, AMONG OTHER THINGS, PROVIDE BUSINESS LICENSE TAX STANDARDIZATION, TO PROVIDE DEFINITIONS, TO PROVIDE FOR THE MANNER IN WHICH A BUSINESS LICENSE TAX IS COMPUTED, TO PRESCRIBE THE MANNER IN WHICH BUSINESS LICENSES ARE PURCHASED, TO PROVIDE THAT A TAXING JURISDICTION SHALL ADOPT THE LATEST STANDARDIZED BUSINESS LICENSE CLASS SCHEDULE; BY ADDING SECTION 6-1-410 SO AS TO, AMONG OTHER THINGS, DEFINE THE PROCEDURES BY WHICH THE TAXING JURISDICTION MAY SERVE NOTICE OF ASSESSMENT OF THE BUSINESS LICENSE TAX DUE WHEN A TAXPAYER FAILS OR REFUSES TO PAY A BUSINESS LICENSE TAX AND THE PROCEDURES BY WHICH A TAXPAYER MAY REQUEST AN ADJUSTMENT OF THE ASSESSMENT OR APPEAL THE NOTICE OF FINAL ASSESSMENT; AND BY ADDING SECTION 6-1-420 SO AS TO, AMONG OTHER THINGS, PROVIDE THAT A TAXING JURISDICTION, UNDER CERTAIN CONDITIONS AND LIMITATIONS, MAY CONTRACT BY ORDINANCE WITH AN INDIVIDUAL, FIRM, OR ORGANIZATION TO ASSIST WITH COLLECTING PROPERTY OR BUSINESS LICENSE TAXES, AND TO ESTABLISH A PRIVATE RIGHT OF ACTION FOR PERSONS OR ENTITIES BASED ON VIOLATIONS OF THIS ACT OR ANY REGULATIONS PRESCRIBED PURSUANT TO THIS ACT. - ratified title

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| 04/09/19 | House | Introduced and read first time (House Journal-page 27) |
| 04/09/19 | House | Referred to Committee on Labor, Commerce and Industry (House Journal-page 27) |
| 04/11/19 | House | Member(s) request name added as sponsor: Anderson, Hyde |
| 04/23/19 | House | Member(s) request name removed as sponsor: Daning |
| 04/24/19 | House | Member(s) request name added as sponsor: B.Cox, Elliott, Morgan |
| 04/25/19 | House | Member(s) request name added as sponsor: B.Newton |
| 05/07/19 | House | Member(s) request name added as sponsor: Rutherford |
| 05/20/19 | House | Member(s) request name added as sponsor: Long, Magnuson, Clemmons, Davis, Taylor |
| 05/21/19 | House | Member(s) request name added as sponsor: Hewitt, Pope |
| 01/15/20 | House | Member(s) request name removed as sponsor: Atkinson |
| 01/15/20 | House | Member(s) request name added as sponsor: Ligon, Tallon, D.C.Moss |
| 01/22/20 | House | Member(s) request name added as sponsor: Blackwell |
| 02/19/20 | House | Member(s) request name added as sponsor: Kirby, Sandifer |
| 02/19/20 | House | Committee report: Favorable with amendment Labor, Commerce and Industry (House Journal-page 4) |
| 02/20/20 | House | 24 hour point of order |
| 02/20/20 | House | Member(s) request name added as sponsor: Jefferson, R.Williams |
| 02/20/20 | | Scrivener's error corrected |
| 02/25/20 | House | Member(s) request name added as sponsor: Daning |
| 02/26/20 | House | Member(s) request name added as sponsor: Kimmons, Murphy, Chellis |
| 02/26/20 | House | Amended (House Journal-page 9) |
| 02/26/20 | House | Read second time (House Journal-page 9) |
| 02/26/20 | House | Roll call Yeas-104 Nays-0 (House Journal-page 18) |
| 02/27/20 | | Scrivener's error corrected |
| 02/27/20 | House | Read third time and sent to Senate (House Journal-page 26) |
| 02/27/20 | House | Roll call Yeas-96 Nays-0 (House Journal-page 27) |
| 02/27/20 | Senate | Introduced and read first time (Senate Journal-page 9) |
| 02/27/20 | Senate | Referred to Committee on Finance (Senate Journal-page 9) |
| 09/15/20 | Senate | Committee report: Favorable with amendment Finance (Senate Journal-page 10) |
| 09/16/20 | | Scrivener's error corrected |
| 09/22/20 | Senate | Committee Amendment Adopted (Senate Journal-page 16) |
| 09/22/20 | Senate | Amended (Senate Journal-page 16) |
| 09/22/20 | Senate | Read second time (Senate Journal-page 16) |
| 09/22/20 | Senate | Roll call Ayes-40 Nays-0 (Senate Journal-page 16) |

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| 09/22/20 | Senate | Unanimous consent for third reading on next legislative day (Senate Journal-page 16) |
| 09/23/20 | Senate | Read third time and returned to House with amendments (Senate Journal-page 145) |
| 09/23/20 | House | Non-concurrence in Senate amendment (House Journal-page 9) |
| 09/23/20 | Senate | Senate insists upon amendment and conference committee appointed Cromer, Sheheen, Corbin (Senate Journal-page 147) |
| 09/23/20 | House | Conference committee appointed Reps. Sandifer, Jordan, Mack (House Journal-page 67) |
| 09/23/20 | House | Free conference powers granted (House Journal-page 123) |
| 09/23/20 | House | Roll call Yeas-98 Nays-1 (House Journal-page 123) |
| 09/23/20 | House | Free conference committee appointed Sandifer, Jordan, and Mack (House Journal-page 123) |
| 09/23/20 | House | Free conference report adopted (House Journal-page 123) |
| 09/23/20 | House | Roll call Yeas-102 Nays-1 (House Journal-page 123) |
| 09/23/20 | Senate | Free conference powers granted (Senate Journal-page 149) |
| 09/23/20 | Senate | Free conference committee appointed Cromer, Sheheen, Corbin (Senate Journal-page 149) |
| 09/23/20 | Senate | Free conference report received and adopted (Senate Journal-page 151) |
| 09/23/20 | Senate | Roll call Ayes-35 Nays-1 (Senate Journal-page 151) |
| 09/24/20 | House | Ordered enrolled for ratification |
| 09/25/20 | | Ratified R 180 |
| 09/30/20 | | Signed By Governor |
| 10/07/20 | | Effective date See Act for Effective Date |
| 10/07/20 | | Act No. 176 |