

## Session 121 - (2015-2016)

### **S\*0526 (Rat #0108, Act #0085 of 2015) General Bill, By Leatherman**

#### **Summary:** Tax penalties

AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-4-397 SO AS TO AUTHORIZE THE DEPARTMENT OF REVENUE TO DESIGNATE A THREE-MONTH AMNESTY PERIOD DURING WHICH THE DEPARTMENT SHALL WAIVE DELINQUENT TAX PENALTIES AND INTEREST AND SHALL NOT INITIATE A CRIMINAL INVESTIGATION, TO SPECIFY TAXPAYERS THAT MAY PARTICIPATE IN THE PROGRAM, AND TO SET FORTH THE MANNER IN WHICH THE DEPARTMENT SHALL ADMINISTER THE PROGRAM. - ratified title

03/10/15	Senate	Introduced and read first time (Senate Journal-page 4)
03/10/15	Senate	Referred to Committee on Finance (Senate Journal-page 4)
03/25/15	Senate	Committee report: Favorable Finance (Senate Journal-page 18)
03/31/15	Senate	Read second time (Senate Journal-page 23)
03/31/15	Senate	Roll call Ayes-41 Nays-0 (Senate Journal-page 23)
04/01/15	Senate	Read third time and sent to House (Senate Journal-page 17)
04/14/15	House	Introduced and read first time (House Journal-page 34)
04/14/15	House	Referred to Committee on Ways and Means (House Journal-page 34)
05/21/15	House	Committee report: Favorable Ways and Means (House Journal-page 30)
05/26/15	House	Requests for debate-Rep(s). Loftis, Hiott, Southard, Rutherford, Rivers, Crosby, Finlay, WJ McLeod, Hart, Erickson, RL Brown, Kirby, Henegan, Forrester, Burns, McCoy, Spires (House Journal-page 76)
06/03/15	House	Read second time (House Journal-page 186)
06/03/15	House	Roll call Yeas-94 Nays-5 (House Journal-page 187)
06/04/15	House	Read third time and enrolled (House Journal-page 28)
06/04/15		Ratified R 108
06/08/15		Signed By Governor
06/16/15		Effective date 06/08/15
06/18/15		Act No. 85