

Session 109 - (1991-1992)

S*0558 (Rat #0098, Act #0050 of 1991) General Bill, By Senate Finance

A Bill to amend Title 12, Code of Laws of South Carolina, 1976, relating to taxation, by adding Chapters 2 and 4 so as to revise and consolidate provisions relating to taxes and the South Carolina Tax Commission and to delete obsolete provisions; to amend the 1976 Code by adding Section 12-54-227, so as to provide for the collection of taxes from out-of-state taxpayers; to amend Section 12-54-240, as amended, relating to confidentiality of tax returns, so as to consolidate existing confidentiality requirements, provide for additional exceptions to these requirements, and require the Commission to provide guidelines and monitor compliance; to provide for the duties of the Code Commissioner in the codification of these new titles; provide for references; and to repeal Chapters 1 and 3 of Title 12 and Section 12-7-60 of the 1976 Code relating to the South Carolina Tax Commission and to the bond required for its officers, agents and employees.-amended title

01/29/91	Senate	Introduced, read first time, placed on calendar without reference SJ-12
01/30/91	Senate	Amended SJ-13
01/30/91	Senate	Read second time SJ-13
02/13/91	Senate	Read third time and sent to House SJ-16
02/13/91	House	Introduced and read first time HJ-19
02/13/91	House	Referred to Committee on Ways and Means HJ-20
04/25/91	House	Committee report: Favorable with amendment Ways and Means HJ-52
05/08/91	House	Amended HJ-45
05/08/91	House	Read second time HJ-50
05/09/91	House	Read third time and returned to Senate with amendments HJ-18
05/14/91	Senate	Concurred in House amendment and enrolled SJ-7
05/21/91		Ratified R 98
05/27/91		Signed By Governor
05/27/91		Effective date 07/01/91
05/27/91		Act No. 50
06/07/91		Copies available