

Session 122 - (2017-2018)

S 0793 General Bill, By Sheheen

Summary: Property Tax Procedure Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, TO ENACT THE "PROPERTY TAX PROCEDURE ACT"; TO AMEND SECTION 12-60-30, RELATING TO SOUTH CAROLINA REVENUE PROCEDURES DEFINITIONS, SO AS TO PROVIDE DEFINITIONS; TO AMEND SECTION 12-60-450, RELATING TO APPEALS OF PROPOSED ASSESSMENTS, SO AS TO REQUIRE THE DEPARTMENT TO NOTIFY AFFECTED COUNTIES IN CERTAIN INSTANCES; TO AMEND SECTION 12-60-2120, RELATING TO PROPERTY TAX APPEALS BY WRITTEN PROTEST, SO AS TO PROVIDE THAT THE DEPARTMENT SHALL NOTIFY ANY AFFECTED COUNTIES OF A WRITTEN PROTEST; TO AMEND SECTION 12-60-2140, RELATING TO CERTAIN PAYMENTS AND REFUNDS, SO AS TO PROVIDE THAT NO REFUND IS DUE FOR ANY TAX YEAR BEFORE THE THREE TAX YEARS IMMEDIATELY PRECEDING THE FINAL DETERMINATION; AND TO AMEND SECTION 12-60-2150, RELATING TO FILING A CLAIM FOR A REFUND, SO AS TO PROVIDE FOR CERTAIN NOTIFICATIONS AND TO PROVIDE THAT A FAILURE TO TIMELY ISSUE A WRITTEN NOTICE IS CONSIDERED A DENIAL.

| | | |
|----------|--------|--|
| 12/06/17 | Senate | Prefiled |
| 12/06/17 | Senate | Referred to Committee on Finance |
| 01/09/18 | Senate | Introduced and read first time (Senate Journal-page 53) |
| 01/09/18 | Senate | Referred to Committee on Finance (Senate Journal-page 53) |
| 01/24/18 | Senate | Committee report: Favorable with amendment Finance (Senate Journal-page 6) |
| 02/01/18 | Senate | Committee Amendment Adopted (Senate Journal-page 10) |
| 02/01/18 | Senate | Read second time (Senate Journal-page 10) |
| 02/01/18 | Senate | Roll call Ayes-39 Nays-0 (Senate Journal-page 10) |
| 02/06/18 | Senate | Read third time and sent to House (Senate Journal-page 20) |
| 02/07/18 | House | Introduced and read first time (House Journal-page 6) |
| 02/07/18 | House | Referred to Committee on Ways and Means (House Journal-page 6) |