**South Carolina General Assembly**

119th Session, 2011-2012

**S. 1145**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Ford

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Introduced in the Senate on January 25, 2012

Currently residing in the Senate Committee on **Judiciary**

Summary: Tax division established within the Attorney General's office

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/25/2012 Senate Introduced and read first time ([Senate Journal‑page 5](file:///h:\sj%20archive\2012\01-25-12.docx))

1/25/2012 Senate Referred to Committee on **Judiciary** ([Senate Journal‑page 5](file:///h:\sj%20archive\2012\01-25-12.docx))

2/6/2012 Senate Referred to Subcommittee: L.Martin (ch), Rankin, Hutto, Bright, Davis

**VERSIONS OF THIS BILL**

[1/25/2012](file:///p:\pprever\2011-12\1145_20120125.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 1‑7‑180 SO AS TO ESTABLISH THE TAX DIVISION WITHIN THE OFFICE OF THE ATTORNEY GENERAL FOR THE PURPOSE OF SEEKING AND CONDUCTING ALL CRIMINAL TAX PROSECUTIONS OF OFFENSES ARISING WITH RESPECT TO TAXES AND FEES ADMINISTERED BY THE DEPARTMENT OF REVENUE AND TO PROVIDE THAT NO SUCH CRIMINAL PROSECUTION MAY BE INITIATED UNLESS THE ATTORNEY GENERAL, IN WRITING, SO DIRECTS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Article 1, Chapter 7, Title 1 of the 1976 Code is amended by adding:

“Section 1‑7‑180. There is established the Tax Division within the Office of the Attorney General. The Tax Division, under the supervision of the Attorney General, shall seek and conduct all criminal prosecutions in the courts of this State of offenses provided pursuant to Section 12‑54‑44 and other criminal offenses for violations of laws imposing taxes and fees administered in whole or in part by the South Carolina Department of Revenue. The Director of the Department of Revenue shall refer cases for criminal prosecution to the Tax Division for prosecution as the director determines appropriate. Also, the Tax Division may seek and conduct such a criminal prosecution without a referral, but in no case may the Tax Division seek and conduct a criminal tax prosecution unless the Attorney General, in writing, directs such prosecution.”

SECTION 2. This act takes effect July 1, 2012, and applies for criminal tax prosecution first referred or otherwise initiated after June 30, 2012.

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