**South Carolina General Assembly**

119th Session, 2011-2012

**H. 3055**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Huggins

Document Path: l:\council\bills\dka\3015sd11.docx

Introduced in the House on January 11, 2011

Introduced in the Senate on May 24, 2011

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

Summary: Department of Revenue

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/7/2010 House Prefiled

12/7/2010 House Referred to Committee on **Ways and Means**

1/11/2011 House Introduced and read first time

1/11/2011 House Referred to Committee on **Ways and Means**

5/12/2011 House Committee report: Favorable **Ways and Means** ([House Journal‑page 6](file:///h:\hj%20archive\2011\05-12-11.docx))

5/18/2011 House Read second time ([House Journal‑page 16](file:///h:\hj%20archive\2011\05-18-11.docx))

5/18/2011 House Roll call Yeas‑106 Nays‑0 ([House Journal‑page 16](file:///h:\hj%20archive\2011\05-18-11.docx))

5/19/2011 House Read third time and sent to Senate ([House Journal‑page 11](file:///h:\hj%20archive\2011\05-19-11.docx))

5/24/2011 Senate Introduced and read first time ([Senate Journal‑page 15](file:///h:\sj%20archive\2011\05-24-11.docx))

5/24/2011 Senate Referred to Committee on **Finance** ([Senate Journal‑page 15](file:///h:\sj%20archive\2011\05-24-11.docx))

**VERSIONS OF THIS BILL**

[12/7/2010](file:///p:\pprever\2011-12\3055_20101207.docx)

[5/12/2011](file:///p:\pprever\2011-12\3055_20110512.docx)

COMMITTEE REPORT

May 12, 2011

**H. 3055**

Introduced by Rep. Huggins

S. Printed 5/12/11--H.

Read the first time January 11, 2011.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Bill (H. 3055) to amend Section 12‑60‑430, as amended, Code of Laws of South Carolina, 1976, relating to the failure of a taxpayer to make a report or file, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

DANIEL T. COOPER for Committee.

**A** **BILL**

TO AMEND SECTION 12‑60‑430, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE FAILURE OF A TAXPAYER TO MAKE A REPORT OR FILE A RETURN REQUIRED BY LAW OR A TAXPAYER WHO FILES A FRIVOLOUS RETURN, SO AS TO FURTHER PROVIDE FOR THE INFORMATION THE DEPARTMENT MUST CONSIDER WHEN MAKING AN ESTIMATE OF THE TAX LIABILITY OF THE TAXPAYER UNDER THESE CIRCUMSTANCES.

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

SECTION 1. Section 12‑60‑430 of the 1976 Code, as last amended by Act 116 of 2007, is further amended by adding:

“(C) The ‘best information available’ for purposes of subsections (A) and (B) of this section means either previous returns filed by the taxpayer, if any, or information supplied by the taxpayer upon request of the department sent by first class mail, return receipt requested, if no previous returns have been filed.”

SECTION 2. This act takes effect upon approval by the Governor.

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