**South Carolina General Assembly**

119th Session, 2011-2012

**A5, R16, S522**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Leatherman, O'Dell, Setzler and Alexander

Document Path: l:\council\bills\nbd\11185dg11.docx

Companion/Similar bill(s): 3583

Introduced in the Senate on February 9, 2011

Introduced in the House on March 29, 2011

Passed by the General Assembly on March 31, 2011

Governor's Action: April 12, 2011, Signed

Summary: Internal Revenue Code reference update

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/9/2011 Senate Introduced and read first time ([Senate Journal‑page 5](file:///h%3A%5Csj%20archive%5C2011%5C02-09-11.docx))

 2/9/2011 Senate Referred to Committee on **Finance** ([Senate Journal‑page 5](file:///h%3A%5Csj%20archive%5C2011%5C02-09-11.docx))

 2/23/2011 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 28](file:///h%3A%5Csj%20archive%5C2011%5C02-23-11.docx))

 3/23/2011 Senate Read second time ([Senate Journal‑page 7](file:///h%3A%5Csj%20archive%5C2011%5C03-23-11.docx))

 3/23/2011 Senate Roll call Ayes‑39 Nays‑0 ([Senate Journal‑page 7](file:///h%3A%5Csj%20archive%5C2011%5C03-23-11.docx))

 3/24/2011 Senate Read third time and sent to House ([Senate Journal‑page 12](file:///h%3A%5Csj%20archive%5C2011%5C03-24-11.docx))

 3/29/2011 House Introduced, read first time, placed on calendar without reference ([House Journal‑page 20](file:///h%3A%5Chj%20archive%5C2011%5C03-29-11.docx))

 3/30/2011 House Read second time ([House Journal‑page 37](file:///h%3A%5Chj%20archive%5C2011%5C03-30-11.docx))

 3/31/2011 House Read third time and enrolled ([House Journal‑page 22](file:///h%3A%5Chj%20archive%5C2011%5C03-31-11.docx))

 4/6/2011 Ratified R 16

 4/12/2011 Signed By Governor

 4/14/2011 Effective date 04/12/11

 4/15/2011 Act No. 5

**VERSIONS OF THIS BILL**

[2/9/2011](file:///p%3A%5Cpprever%5C2011-12%5C522_20110209.docx)

[2/23/2011](file:///p%3A%5Cpprever%5C2011-12%5C522_20110223.docx)

[3/29/2011](file:///p%3A%5Cpprever%5C2011-12%5C522_20110329.docx)

(A5, R16, S522)

**AN ACT TO AMEND SECTION 12‑6‑40, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE APPLICATION OF THE INTERNAL REVENUE CODE TO STATE INCOME TAX LAWS, SO AS TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE TO THE YEAR 2010.**

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

**References updated**

SECTION 1. Section 12‑6‑40(A)(1)(a) of the 1976 Code, as last amended by Act 142 of 2010, is further amended to read:

 “(a) Except as otherwise provided, ‘Internal Revenue Code’ means the Internal Revenue Code of 1986, as amended through December 31, 2010, and includes the effective date provisions contained in it.”

**Time effective**

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

Ratified the 6th day of April, 2011.

Approved the 12th day of April, 2011.

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