**A** **BILL**

TO AMEND CHAPTER 2, TITLE 12 OF THE 1976 CODE, RELATING TO GENERAL PROVISIONS CONCERNING TAXATION AND THE DEPARTMENT OF REVENUE, BY ADDING SECTION 12‑2‑110, TO PROVIDE THAT THE DEPARTMENT MUST DEVELOP A CHART TO REFLECT THE PROPORTION OF APPROPRIATIONS FOR CERTAIN APPROPRIATIONS CATEGORIES TO TOTAL STATE APPROPRIATIONS AND TO DEVELOP A CHART TO REFLECT THE PROPORTION OF CATEGORIZED REVENUE SOURCES TO THE TOTAL REVENUE USED IN THE ANNUAL APPROPRIATIONS ACT, AND TO PROVIDE THAT THE CHARTS MUST BE DISPLAYED ON INCOME TAX FORMS, INCOME TAX FORM INSTRUCTION BOOKLETS, AND IN CONFIRMATION E‑MAILS FOR INCOME TAX RETURNS FILED ELECTRONICALLY; AND TO AMEND CHAPTER 54, TITLE 12, RELATING TO THE UNIFORM METHOD OF COLLECTION AND ENFORCEMENT OF TAXES LEVIED AND ASSESSED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE, BY ADDING SECTION 12‑54‑255, TO REQUIRE THAT THE DEPARTMENT OF REVENUE SEND A CONFIRMATION E‑MAIL FOR ALL INCOME TAX RETURNS FILED ELECTRONICALLY, AND TO REQUIRE THAT THE CONFIRMATION E‑MAIL CONTAIN THE CHARTS REQUIRED BY SECTION 12‑2‑110.

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

SECTION 1. Chapter 2, Title 12 of the 1976 Code is amended by adding:

“Section 12‑2‑110. (A) As used in this section:

(1) ‘Appropriation category’ shall mean each of the functional groups under which the Office of State Budget categorizes agency appropriations for purposes of historical analysis, including property tax relief for businesses and individuals.

(2) ‘Revenue sources’ shall mean each category of state revenue as contained in the Board of Economic Advisor’s annual ‘General Fund Revenue Forecast Table’ utilized during the annual appropriations process.

(B)(1) The department must develop a chart that accurately reflects the relative proportion of appropriations for each appropriations category to the total appropriations contained in the most recent annual appropriations act.

(2) The department must also develop a separate chart that accurately reflects the relative proportion of revenue sources to the total revenue that coincides with the revenue utilized in the final version of the most recent annual appropriations act. Revenue sources contained in this chart must be categorized as being derived from collections of retail sales taxes, individual income taxes, corporate income taxes and license fees, or miscellaneous revenue or other sources.

(C) The charts must be conspicuously printed on the front page of every income tax form, on the first page of every income tax form instruction booklet, and contained in every e‑mail sent to confirm the receipt of income taxes filed electronically. An explanation of the charts must be printed in every income tax form instruction booklet and in every e‑mail sent to confirm the receipt of income taxes filed electronically.”

SECTION 2. Chapter 54, Title 12 of the 1976 Code is amended by adding:

“Section 12‑54‑255. The department must provide each taxpayer that utilizes electronic means established by the department to file income tax returns with a confirmation e‑mail that, in addition to confirming the receipt of the tax return, contains at least the information required in Section 12‑2‑110.”

SECTION 3. This act takes effect upon approval by the Governor.

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