COMMITTEE REPORT

February 22, 2012

**S. 492**

Introduced by Senator Fair

S. Printed 2/22/12--S.

Read the first time February 2, 2011.

**THE COMMITTEE ON FINANCE**

To whom was referred a Bill (S. 492) to amend the Code of Laws of South Carolina, 1976, by adding Section 12‑53‑45 so as to require the South Carolina Department of Revenue to file electronically, etc., respectfully

**REPORT:**

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

HUGH K. LEATHERMAN, SR. for Committee.

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑53‑45 SO AS TO REQUIRE THE SOUTH CAROLINA DEPARTMENT OF REVENUE TO FILE ELECTRONICALLY ALL DOCUMENTS RELATING TO THE ENFORCED COLLECTION OF TAXES DUE THIS STATE WITH COUNTY CLERKS OF COURT AND REGISTERS OF DEEDS IN THOSE COUNTIES WHICH ACCEPT ELECTRONIC FILINGS.

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

SECTION 1. Chapter 53, Title 12 of the 1976 Code is amended by adding:

“Section 12‑53‑45. When filing documents relating to the enforced collection of taxes due this State with county clerks of court and registers of deeds, the department shall file those documents electronically if the clerk of court or register of deeds accepts electronic filings.”

SECTION 2. This act takes effect July 1, 2011.

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