**South Carolina General Assembly**

120th Session, 2013-2014

**S. 15**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Grooms, Campsen, Ford, Young and Davis

Document Path: l:\s-res\lkg\002taxf.kmm.lkg.docx

Companion/Similar bill(s): 3020

Introduced in the Senate on January 8, 2013

Introduced in the House on February 21, 2013

Currently residing in the House Committee on **Ways and Means**

Summary: Taxpayer Fairness Act

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/13/2012 Senate Prefiled

12/13/2012 Senate Referred to Committee on **Finance**

1/8/2013 Senate Introduced and read first time ([Senate Journal‑page 32](file:///h:\SJ%20Archive\2013\01-08-13.docx))

1/8/2013 Senate Referred to Committee on **Finance** ([Senate Journal‑page 32](file:///h:\SJ%20Archive\2013\01-08-13.docx))

2/7/2013 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 14](file:///h:\SJ%20Archive\2013\02-07-13.docx))

2/19/2013 Senate Read second time ([Senate Journal‑page 11](file:///h:\SJ%20Archive\2013\02-19-13.docx))

2/19/2013 Senate Roll call Ayes‑40 Nays‑1 ([Senate Journal‑page 11](file:///h:\SJ%20Archive\2013\02-19-13.docx))

2/21/2013 Senate Read third time and sent to House ([Senate Journal‑page 8](file:///h:\SJ%20Archive\2013\02-21-13.docx))

2/21/2013 House Introduced and read first time ([House Journal‑page 75](file:///h:\HJ%20Archive\2013\02-21-13.docx))

2/21/2013 House Referred to Committee on **Ways and Means** ([House Journal‑page 75](file:///h:\HJ%20Archive\2013\02-21-13.docx))

**VERSIONS OF THIS BILL**

[12/13/2012](file:///p:\pprever\2013-14\15_20121213.docx)

[2/7/2013](file:///p:\pprever\2013-14\15_20130207.docx)

COMMITTEE REPORT

February 7, 2013

**S. 15**

Introduced by Senators Grooms, Campsen and Ford

S. Printed 2/7/13--S.

Read the first time January 8, 2013.

**THE COMMITTEE ON FINANCE**

To whom was referred a Bill (S. 15) to amend the Code of Laws of South Carolina, 1976, by enacting the “Taxpayer Fairness Act” by adding Section 12‑4‑397 to provide the manner, 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 ENACTING THE “TAXPAYER FAIRNESS ACT” BY ADDING SECTION 12‑4‑397 TO PROVIDE THE MANNER IN WHICH THE SOUTH CAROLINA DEPARTMENT OF REVENUE MUST INTERPRET TAX STATUTES OF THIS STATE, TO PROVIDE THAT TERMS IN THE TAX STATUTES OF THIS STATE MAY NOT BE GIVEN BROADER MEANING THAN INTENDED BY POLICY DOCUMENTS AND REGULATIONS OF THE DEPARTMENT OF REVENUE, TO PROVIDE THAT AMBIGUITY IN TAX STATUTES MUST BE RESOLVED IN FAVOR OF THE TAXPAYER, TO REQUIRE THE DEPARTMENT TO REPORT AMBIGUITIES TO CERTAIN MEMBERS OF THE GENERAL ASSEMBLY, AND TO DEFINE “TAX STATUTES OF THIS STATE”.

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

SECTION 1. This act may be cited as the “Taxpayer Fairness Act”.

SECTION 2. Article 3, Chapter 4, Title 12 of the 1976 Code is amended by adding:

“Section 12‑4‑397. (A) For purposes of this section, a ‘tax statute of this State’ means a statute imposing a tax or fee administrated by the South Carolina Department of Revenue.

(B) In applying the tax statutes of this State, the department’s interpretation of the statutes must be based on the plain meaning of the statute’s text and the legislative intent giving rise to the enactment of the statutes.

(C) Terms contained in the tax statutes of this State may not be given broader meaning in policy documents or regulations of the department beyond the meaning of the statute.

(D) At least twice annually, the department shall submit a report to the Governor, the President Pro Tempore of the Senate, the Speaker of the House of Representatives, and the chairmen of the Senate Finance Committee and the House Ways and Means Committee regarding any discovered ambiguity in the meaning of a tax statute. The first report must be submitted no later than May first and the second report must be submitted no later than November first of each year.”

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

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