**South Carolina General Assembly**

124th Session, 2021-2022

**S. 154**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Martin

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Introduced in the Senate on January 12, 2021

Introduced in the House on April 6, 2021

Last Amended on March 31, 2021

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

Summary: Revenue Department, taxation

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/9/2020 Senate Prefiled

12/9/2020 Senate Referred to Committee on **Finance**

1/12/2021 Senate Introduced and read first time ([Senate Journal‑page 194](file:///h:\sj\20210112.docx))

1/12/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 194](file:///h:\sj\20210112.docx))

3/17/2021 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 9](file:///h:\sj\20210317.docx))

3/25/2021 Senate Committee Amendment Adopted ([Senate Journal‑page 14](file:///h:\sj\20210325.docx))

3/30/2021 Senate Read second time ([Senate Journal‑page 11](file:///h:\sj\20210330.docx))

3/31/2021 Senate Amended ([Senate Journal‑page 34](file:///h:\sj\20210331.docx))

3/31/2021 Senate Read third time and sent to House ([Senate Journal‑page 34](file:///h:\sj\20210331.docx))

3/31/2021 Senate Roll call Ayes‑43 Nays‑0 ([Senate Journal‑page 34](file:///h:\sj\20210331.docx))

4/6/2021 House Introduced and read first time ([House Journal‑page 123](file:///h:\hj\20210406.docx))

4/6/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 123](file:///h:\hj\20210406.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=154&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\154_20201209.docx)

[3/17/2021](file:///p:\pprever\2021-22\154_20210317.docx)

[3/25/2021](file:///p:\pprever\2021-22\154_20210325.docx)

[3/31/2021](file:///p:\pprever\2021-22\154_20210331.docx)

AS PASSED BY THE SENATE

March 31, 2021

**S. 154**

Introduced by Senator Martin

S. Printed 3/31/21--S.

Read the first time January 12, 2021.

**A** **BILL**

TO AMEND CHAPTER 54, TITLE 12 OF THE 1976 CODE, RELATING TO THE UNIFORM METHOD OF COLLECTION AND ENFORCEMENT OF TAXES LEVIED AND ASSESSED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE, BY ADDING SECTION 12-54-20, TO PROVIDE THAT A TAXPAYER THAT PREVAILS IN AN ACTION OR PROCEEDING TO RECOVER A TAX OR PENALTY IS ENTITLED TO REASONABLE ATTORNEYS’ FEES AND COSTS ASSOCIATED WITH DEFENDING THE ACTION OR PROCEEDING.

Amend Title To Conform

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

SECTION 1. Chapter 54, Title 12 of the 1976 Code is amended by adding:

“Section 12‑54‑20. (A) An individual that is a party in any action or proceeding with, or on behalf of, the department regarding any tax imposed by this title and administered by the department, is entitled to an equitable award by the court, at the conclusion of the action, of reasonable attorneys’ fees and costs associated with the action or proceeding if the court finds:

(a) the individual is the substantially prevailing party in the action or proceeding; or

(b) the department does not meet the timeliness requirements set forth in law. For purposes of this subsection, reasonable attorneys’ fees and costs means the fees and costs incurred by the individual due to the department’s delay.

(B) The department is entitled to an equitable award of reasonable attorneys’ fees and costs associated with an action commenced against it by an individual regarding any tax imposed by this title and administered by the department if the court finds that the action commenced by the individual is frivolous, unreasonable, without foundation, or in bad faith.

(C) In determining an award made pursuant to subsections (A) and (B), the court shall consider the following:

(1) the nature, extent, and difficulty of the legal services rendered;

(2) the time and labor necessarily devoted to the case;

(3) the professional standing of counsel; and

(4) the beneficial results obtained.

(D) For purposes of this section, an individual also includes sole proprietorships, partnerships, and ‘S’ corporations, including limited liability companies taxed as sole proprietorships, partnerships, or ‘S’ corporations.”

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

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