DISCLAIMER

The South Carolina Legislative Council is offering access to the unannotated South Carolina Code of Laws on the Internet as a service to the public. The unannotated South Carolina Code on the General Assembly's website is now current through the 2009 session. The unannotated South Carolina Code, consisting only of Code text and numbering, may be copied from this website at the reader's expense and effort without need for permission.

The Legislative Council is unable to assist users of this service with legal questions. Also, legislative staff cannot respond to requests for legal advice or the application of the law to specific facts. Therefore, to understand and protect your legal rights, you should consult your own private lawyer regarding all legal questions.

While every effort was made to ensure the accuracy and completeness of the unannotated South Carolina Code available on the South Carolina General Assembly's website, the unannotated South Carolina Code is not official, and the state agencies preparing this website and the General Assembly are not responsible for any errors or omissions which may occur in these files. Only the current published volumes of the South Carolina Code of Laws Annotated and any pertinent acts and joint resolutions contain the official version.

Please note that the Legislative Council is not able to respond to individual inquiries regarding research or the features, format, or use of this website. However, you may notify Legislative Printing, Information and Technology Systems at [LPITS@scstatehouse.gov](mailto:LPITS@scstatehouse.net) regarding any apparent errors or omissions in content of Code sections on this website, in which case LPITS will relay the information to appropriate staff members of the South Carolina Legislative Council for investigation.

CHAPTER 53.

TAX COLLECTION BY DEPARTMENT OF REVENUE

**SECTION 12‑53‑10.** Certain powers and duties of sheriffs or tax collectors imposed on Department of Revenue.

All the powers and duties now imposed or conferred by law upon sheriffs or tax collectors of any county in this State with respect to the collection of any amounts due the State Department of Revenue, are hereby imposed or conferred upon the department, or its duly authorized representatives. Such portions of the law as have to do with the collection of unpaid taxes, penalties, interest, or costs, and the attachment, levy, and sale of properties for the purpose of enforcing the payment of such amounts which may be due the department, are hereby imposed or conferred upon the department, or its duly authorized representatives. The department, or its duly authorized representatives, shall in all respects and with like effect proceed upon the property and rights to property, both real and personal, as is now provided by law with respect to sheriffs or tax collectors.

**SECTION 12‑53‑20.** Levy on and seizure of intangibles; notice to taxpayer.

Notwithstanding any other provision of law, the department, or its duly authorized representatives, may attach, levy upon, or seize bank deposits and all other choses in action, except for salaries and wages, on property incapable of manual levy or delivery, hereinafter called intangible, belonging, owing, or to become due to any taxpayer, subject to any provisions of any tax or license law of which the administration, enforcement, and collection is imposed upon the department. The person owning such intangible, matured or unmatured, or having the same in possession or control, shall become liable for all sums due by the taxpayer to the extent of the amount of the intangible belonging, owing, or to become due to the taxpayer, subject to the setoff of any matured or unmatured indebtedness of a taxpayer to said person. To effect such attachment or levy, the department, or its duly authorized representative, shall serve, or cause to be served upon the taxpayer and upon such person, notice of such attachment and levy, which notice may be served by any authorized representative of the department, or by any officer having authority to serve summonses.

**SECTION 12‑53‑30.** Preservation of seized property; expenses of seizure and sale.

The department, or its duly authorized representative, where personal property is levied upon and seized in order to enforce payment of amounts due the department, including costs, shall take such steps as may be necessary to protect and preserve the property so seized. The sheriff of each county is hereby authorized and directed to provide appropriate and proper space to protect any personal property so seized. In the event that storage space is not available to the sheriff, the department is hereby authorized and directed to rent such space as may be necessary to protect the seized property until such property may be sold or redeemed. The cost of such storage, advertising, sale, and any other direct costs in connection with such seizure and sale shall be paid by the State Treasurer on proper warrant from the department from any funds arising out of any taxes with respect to which the department is charged with the administration, enforcement and collection.

**SECTION 12‑53‑40.** Costs and fees.

Notwithstanding another provision of law, there is added as costs to each warrant or tax execution collected, served, or recorded by a duly authorized representative of the department an amount equivalent to five percent of the total of the warrant or tax execution or the sum of three dollars, whichever is greater and, in addition, a sum equal to the fee provided in Section 8‑21‑310(20). These costs, together with the costs of storage, advertising, and sale, must be deducted from proceeds of sale before payment of prior liens or claims. Fees charged by clerks of court for the recording and satisfaction of warrants for distraint or tax executions issued by the department must be paid by the State Treasurer on proper warrant from the department from funds appropriated by the General Assembly.

**SECTION 12‑53‑50.** Disposition of proceeds of sales and collections.

The department shall, after deducting the costs and expenses above referred to, remit to the clerk of court of the county the amount of prior liens or claims, if any, against the property seized and sold. Such remittance shall be made by appropriate voucher by the State Treasurer issued upon proper warrant of the department. The department shall deposit the total proceeds of seizure and sale or collections under warrants or tax executions to the credit of the appropriate account with the State Treasurer.

**SECTION 12‑53‑60.** Provisions are cumulative.

The provisions of this article shall be complementary to and in addition to any other provision of law.