

REPORT OF THE SALES AND INCOME TAX SUBCOMMITTEE

(Huggins, Simrill, G.M. Smith, Hosey & Limehouse - Staff Contact: Katie Owen)

HOUSE BILL 3322

H. 3322 -- Reps. Bannister and Nanney: A BILL TO AMEND SECTION 12-54-122, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX LIENS, SO AS TO ALLOW THE DEPARTMENT OF REVENUE TO FILE TAX LIENS VALIDLY BY IMPLEMENTING AN INTERNET ACCESSIBLE NOTICE SYSTEM, AND TO CREATE THE ELECTRONIC TAX LIEN OVERSIGHT COMMITTEE.

Summary of Bill:

This bill establishes an Electronic Tax Lien Oversight Committee in conjunction with providing the Department of Revenue the ability to implement an online or electronic public system of filing and indexing tax liens. The Oversight Committee is comprised of nine members appointed by the Governor including the Secretary of State as Chairman. The other members should be stipulated as follows; register of deeds in a county with a population over 100K; register of deeds in a county with a population greater than 33K; register of deeds in a county with a population less than 33K; three abstractors from three separate counties; title company representative; an attorney with SC Bar good standing.

Introduced: 01/10/2014

Received by Ways and Means: 01/15/2015

Estimated Fiscal Impact:

Pending

Subcommittee Recommendation:

Favorable

Full Committee Recommendation:

Pending

Other Notes/Comments:

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South Carolina General Assembly
121st Session, 2015-2016

H. 3322

STATUS INFORMATION

General Bill

Sponsors: Reps. Bannister and Nanney

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Introduced in the House on January 15, 2015

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

Summary: Electronic Tax Lien Oversight Committee

HISTORY OF LEGISLATIVE ACTIONS

<u>Date</u>	<u>Body</u>	<u>Action Description with journal page number</u>
1/15/2015	House	Introduced and read first time (<u>House Journal-page 324</u>)
1/15/2015	House	Referred to Committee on Ways and Means (<u>House Journal-page 324</u>)

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VERSIONS OF THIS BILL

1/15/2015

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A BILL

TO AMEND SECTION 12-54-122, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX LIENS, SO AS TO ALLOW THE DEPARTMENT OF REVENUE TO FILE TAX LIENS VALIDLY BY IMPLEMENTING AN INTERNET ACCESSIBLE NOTICE SYSTEM, AND TO CREATE THE ELECTRONIC TAX LIEN OVERSIGHT COMMITTEE.

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

SECTION 1. Section 12-54-122(G) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“() (a) Instead of or in addition to the filing of the tax lien notice pursuant to item (1), the department may implement a system of filing and indexing liens which must be accessible to the public over the Internet or through other means as the department considers appropriate. The liens filed pursuant to this item are effective statewide from the date and time they are recorded and encumber all the taxpayer’s property and rights to property as provided in Section 12-54-120, regardless of the property’s location. Liens filed under item (1) continue to be effective from the date and time they were recorded. Nothing in this item may be construed so as to extend the effectiveness of the lien beyond ten years from the date of filing, as provided in Section 12-54-120.

(b) There is established the Electronic Tax Lien Oversight Committee to ensure tax liens are electronically filed and indexed accurately. Within thirty days of the effective date, the Governor shall appoint the following nine members:

- (i) Secretary of State, who shall serve as chairman;
- (ii) the register of deeds of a county with a population over one hundred thousand;

1 (iii) the register of deeds of a county with a population
2 greater than thirty-three thousand but less than one hundred
3 thousand;

4 (iv) the register of deeds of a county with a population less
5 than thirty-three thousand;

6 (v) three abstractors representing three different counties;

7 (vi) one person representing a title company; and

8 (vii) one attorney in good standing with the South Carolina
9 Bar.

10 The oversight committee members are entitled to mileage,
11 subsistence, and per diem as authorized by law for members of
12 boards, committees, and commissions while in the performance of
13 the duties for which appointed.”

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15 SECTION 2. This act takes effect July 1, 2015.

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