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Labor, Commerce and Industry Committee

David J. Mack Second Vice-Chairman

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Steve Davidson Chief Counsel

Bryan Triplett Assistant Chief Counsel



Brandon Michael Newton Russell L. Ott L. Kit Spires Anne J. Thayer McLain R. "Mac" Toole John Taliaferro "Jay" West, IV W. Brian White

House of Representatives P.O. Box 11867 Telephone: (803) 734-3015 Columbia, S.C. 29201

Jaynie Jordan Executive Assistant

MEETING NOTICE

TUESDAY, FEBRUARY 18, 2020
1.5 HOURS AFTER ADJOURNMENT
403 BLATT BUILDING

I	AGENDA	

I. ANNOUNCEMENTS

II. SUBCOMMITTEE REPORTS

BUSINESS LICENSE FEES AD HOC - February 13, 2020

Recommendation: Favorable w/ amendment

H. 4431 -- Reps. Jordan, Fry, Rose, Forrest, Anderson, Hyde, B. Cox, Elliott, Morgan, B. Newton, Rutherford, Long, Magnuson, Clemmons, Davis, Taylor, Hewitt, Pope, Ligon, Tallon, D.C. Moss and Blackwell: A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING ARTICLE 4 TO CHAPTER 1, TITLE 6 SO AS TO PROVIDE BUSINESS LICENSE TAX REFORM, TO PROVIDE DEFINITIONS, TO PROVIDE FOR THE WAY IN WHICH A BUSINESS LICENSE TAX IS COMPUTED, TO PROVIDE FOR THE WAY IN WHICH TO PURCHASE A BUSINESS LICENSE, TO PROVIDE THAT A TAXING JURISDICTION SHALL ADOPT THE LATEST STANDARDIZED BUSINESS LICENSE CLASS SCHEDULE, TO PROVIDE THE WAY IN WHICH A BUSINESS LICENSE OFFICIAL SHALL SERVE NOTICE OF ASSESSMENT OF BUSINESS LICENSE TAX DUE; TO AMEND SECTIONS 4-9-30 AND 5-7-30, RELATING TO THE DESIGNATION OF POWERS IN COUNTY GOVERNMENT AND THE POWERS CONFERRED UPON MUNICIPALITIES, RESPECTIVELY, SO AS TO PROVIDE THAT A BUSINESS LICENSE TAX MUST BE GRADUATED ACCORDING TO THE BUSINESS TAXABLE INCOME AND THAT A WHOLESALER DELIVERING GOODS IN CERTAIN INSTANCES IS NOT SUBJECT TO THE BUSINESS LICENSE TAX; TO AMEND SECTION 6-1-120, RELATING TO THE CONFIDENTIALITY OF COUNTY OR MUNICIPAL TAXPAYER INFORMATION, SO AS TO ALLOW THE SHARING OF CERTAIN DATA AND CERTAIN BUSINESS LICENSE TAXES; TO AMEND SECTION 12-4-310, RELATING TO THE DEPARTMENT OF REVENUE'S POWERS AND DUTIES, SO AS TO PROVIDE THAT THE DEPARTMENT SHALL MAKE CERTAIN RECORDS AVAILABLE TO CERTAIN AUTHORITIES LEVYING A TAX BASED ON BUSINESS TAXABLE INCOME.

Bin St

BILL SANDIFER, CHAIRMAN cc: STANDARD DISTRIBUTION