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BUSINESS LICENSE FEES AD HOC SUBCOMMITTEE

WEDNESDAY, JANUARY 22, 2020

9:00 AM

403 BLATT BUILDING

The Honorable Craig A. Gagnon, Chairman

The Honorable Carl L. Anderson	The Honorable Joseph H. Jefferson, Jr.
The Honorable Bart T. Blackwell	The Honorable Russell L. Ott
The Honorable William Scott Cogswell, Jr.	The Honorable L. Kit Spires
The Honorable Chandra E. Dillard	The Honorable McLain R. "Mac" Toole
The Honorable P. Michael "Mike" Forrester	

AGENDA

H. 4431 -- Reps. Jordan, Fry, Rose, Atkinson, Forrest, Anderson, Hyde, B. Cox, Elliott, Morgan, B. Newton, Rutherford, Long, Magnuson, Clemmons, Davis, Taylor, Hewitt and Pope: 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.

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This is not an exclusive list of bills to be discussed. The agenda is subject to change.