

## Session 113 - (1999-2000)

### **S 0258 General Bill, By McConnell and Elliott**

**Summary:** Revenue Department, Taxation, Property; payment of penalty and interest may be waived by taxpayer when

A BILL TO AMEND SECTION 12-58-185, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO EXTENSION OF TIME FOR PAYMENT BY AN INNOCENT TAXPAYER, SO AS TO PROVIDE FOR THE WAIVER OF A PENALTY OR PENALTY AND INTEREST INCURRED BY AN INNOCENT TAXPAYER FOR FAILURE TIMELY TO PAY AN AMOUNT DUE IF THE FAILURE ARISES WITHIN EIGHTEEN MONTHS OF A NOVEL INTERPRETATION OR APPLICATION OF AN EXISTING LAW OR FROM AN OPINION RENDERED ON AN EXISTING LAW WHICH WAS PREVIOUSLY SILENT ON THE APPLICATION OF A PENALTY OR INTEREST.

**12/16/98 Senate Prefiled**

**12/16/98 Senate Referred to Committee on Finance**

**01/12/99 Senate Introduced and read first time SJ-98**

**01/12/99 Senate Referred to Committee on Finance SJ-98**