

Session 116 - (2005-2006)

H 3116 General Bill, By Umphlett and Mahaffey

Summary: Deductions of assessments provided for income tax

A BILL TO AMEND SECTION 12-6-1130, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO MODIFICATIONS OF TAXABLE INCOME FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX, SO AS TO ALLOW THE DEDUCTION OF ASSESSMENTS OTHER THAN PROPERTY TAXES IMPOSED ON REAL PROPERTY IN CONNECTION WITH PROVIDING SERVICES OR POTENTIAL SERVICES FOR THE BENEFIT OF THE PROPERTY OWNER, AND TO ALLOW THE DEDUCTION OF THE CHARGE FOR A PERMIT, LICENSE, OR FEE REQUIRED TO BE PAID TO A UNIT OF GOVERNMENT IN CONNECTION WITH IMPROVEMENTS TO REAL PROPERTY.

12/08/04 House Prefiled

12/08/04 House Referred to Committee on Ways and Means

01/11/05 House Introduced and read first time HJ-86

01/11/05 House Referred to Committee on Ways and Means HJ-86