

## Session 114 - (2001-2002)

**S 0347 General Bill, By Branton, Leatherman, McConnell, Peeler, Mescher, Grooms, Bauer, Ryberg, Wilson, Waldrep and Verdin**

**Summary:** Property tax assessments, time limitations on claims for credit or refund, period claim considered timely filed extended

A BILL TO AMEND SECTION 12-54-85, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TIME LIMITATIONS ON ASSESSMENT OF TAXES AND FEES AND CLAIMS FOR CREDIT OR REFUND, SO AS TO EXTEND THE PERIOD IN WHICH A CLAIM FOR CREDIT OR REFUND IS CONSIDERED TIMELY FILED FROM THREE YEARS TO FIVE YEARS AFTER THE RETURN WAS FILED OR FROM TWO YEARS TO FIVE YEARS FROM THE DATE OF PAYMENT, WHICHEVER IS LATER AND TO MAKE CONFORMING AMENDMENTS.

02/20/01 Senate Introduced and read first time SJ-2

02/20/01 Senate Referred to Committee on Finance SJ-2