

## Session 117 - (2007-2008)

### H 4345 General Bill, By W.D. Smith and Harrison

#### Summary: Taxpayer

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-60-515 SO AS TO PROVIDE THAT UNDER THE STATE REVENUE APPEALS PROCEDURE, A TAXPAYER IS CONSIDERED TO HAVE EXHAUSTED HIS PREHEARING REMEDY WHEN THE DEPARTMENT OF REVENUE FAILS TO ISSUE A PROPOSED ASSESSMENT OR DETERMINATION WITHIN A SPECIFIED PERIOD, TO PROVIDE THAT THE TAXPAYER MUST REQUEST A CONTESTED CASE HEARING BEFORE THE ADMINISTRATIVE LAW COURT WITHIN A SPECIFIED PERIOD, TO PROVIDE THAT THE ADMINISTRATIVE LAW COURT MAY REMAND THE CASE TO THE DEPARTMENT OF REVENUE FOR A PROPOSED ASSESSMENT, DETERMINATION ON A REFUND CLAIM, OR FINAL AGENCY DETERMINATION, IN CERTAIN CIRCUMSTANCES, TO PROVIDE THAT A TAXPAYER MAY REQUEST THE ADMINISTRATIVE LAW COURT PLACE THE CONTESTED CASE BACK ON THE COURT'S ACTIVE DOCKET WITHIN A SPECIFIED PERIOD, AND TO REQUIRE THE DEPARTMENT OF REVENUE NOTIFY A TAXPAYER WHO FILES A WRITTEN PROTEST UNDER THIS CHAPTER OF HIS RIGHTS UNDER THIS SECTION.

12/05/07	House	Prefiled
12/05/07	House	Referred to Committee on Ways and Means
01/08/08	House	Introduced and read first time HJ-40
01/08/08	House	Referred to Committee on Ways and Means HJ-40
01/29/08	House	Recalled from Committee on Ways and Means HJ-27
01/29/08	House	Referred to Committee on Judiciary HJ-27
02/27/08	House	Committee report: Favorable Judiciary HJ-6
03/04/08	House	Read second time HJ-56
03/04/08	House	Roll call Yeas-95 Nays-0 HJ-58
03/05/08	House	Read third time and sent to Senate HJ-13
03/05/08	House	Roll call Yeas-97 Nays-0 HJ-15
03/05/08	Senate	Introduced and read first time SJ-8
03/05/08	Senate	Referred to Committee on Finance SJ-8