

## Session 113 - (1999-2000)

### H 4903 General Bill, By Robinson

#### *Similar (S 1333)*

**Summary:** Taxation, Property, Assessments, limitations for; claim for refund resulting from adjustment; Businesses, Revenue

A BILL TO AMEND SECTION 12-54-85, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TIME LIMITATIONS FOR ASSESSMENT OF TAXES OR FEES, SO AS TO DISTINGUISH BETWEEN A TAX AND A PENALTY NOT ASSOCIATED WITH ASSESSMENT OF A TAX AND TO PROVIDE FOR THE DETERMINATION AND ASSESSMENT OF CERTAIN TAXES AND FOR A CLAIM FOR REFUND RESULTING FROM AN ADJUSTMENT BY THE INTERNAL REVENUE SERVICE BEFORE ONE HUNDRED EIGHTY DAYS OF NOTICE OF THE ADJUSTMENT TO THE DEPARTMENT.

04/12/00 House Introduced and read first time HJ-19

04/12/00 House Referred to Committee on Ways and Means HJ-19