

## Session 114 - (2001-2002)

### H 4979 General Bill, By Davenport

**Summary:** Eminent Domain Procedure Act; property or improvements located on condemned property excluded from gross income gain received by the taxpayer pursuant to the Act

A BILL TO AMEND SECTION 12-6-1120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO MODIFICATIONS TO GROSS INCOME FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO EXCLUDE FROM SOUTH CAROLINA GROSS INCOME GAIN RECEIVED BY THE TAXPAYER FOR REAL PROPERTY AND ANY IMPROVEMENTS LOCATED THEREON CONDEMNED PURSUANT TO CHAPTER 2 OF TITLE 28, THE SOUTH CAROLINA EMINENT DOMAIN PROCEDURE ACT.

**03/26/02 House Introduced and read first time HJ-48**

**03/26/02 House Referred to Committee on Ways and Means HJ-48**