

## Session 108 - (1989-1990)

### S\*0061 (Rat #0129, Act #0078 of 1989) General Bill, By H.S. Stilwell

A Bill to amend Section 12-3-140, Code of Laws of South Carolina, 1976, relating to powers of the South Carolina Tax Commission, so as to provide that the Commission shall appraise and assess sewer companies, airlines, corporate headquarters and office facilities, distribution facilities, and all additions to establishments it already assesses, to delete obsolete references, and to provide that the Commission shall appraise and assess leased property in the name of the lessee when the unit method of valuation is used or when the taxpayer is an airline or private car line; to amend Section 12-3-145, as amended, relating to the procedure for obtaining ad valorem tax exemptions, so as to provide that applications for exemption must be filed between January first and April fifteenth for property owned as of the previous December thirty-first and to clarify applications for exempt vehicles; to amend Section 12-43-290, as amended, relating to increases in millage after reassessment, so as to allow increases for the increased cost of existing services and to provide that this Section does not affect limits on the taxing power of school districts; to amend Section 12-47-70, relating to abatements or refunds of incorrect property taxes, so as to increase from one to five years the time for bringing a claim; to amend Section 12-51-40, as amended, relating to the collection of property taxes, so as to require a delinquent tax notice to be mailed to the owner of record at the best address; to amend Section 12-54-190, relating to the application of the uniform method of collection and enforcement of taxes levied and assessed by the South Carolina Tax Commission, so as to include under it property taxes and forest renewal taxes.-amended title

01/12/89	Senate	Introduced and read first time SJ-51
01/12/89	Senate	Referred to Committee on Finance SJ-51
01/19/89	Senate	Committee report: Favorable Finance SJ-15
01/24/89	Senate	Read second time SJ-61
01/26/89	Senate	Amended SJ-11
01/26/89	Senate	Read third time and sent to House SJ-11
01/31/89	House	Introduced and read first time HJ-7
01/31/89	House	Referred to Committee on Ways and Means HJ-7
04/19/89	House	Committee report: Favorable Ways and Means HJ-3
04/25/89	House	Debate adjourned until Wednesday, April 26, 1989 HJ-7
04/26/89	House	Debate adjourned until Thursday, April 27, 1989 HJ-20
04/27/89	House	Amended HJ-17
04/27/89	House	Read second time HJ-17
04/27/89	House	Unanimous consent for third reading on next legislative day HJ-18
04/28/89	House	Read third time and returned to Senate with amendments HJ-3
05/03/89	Senate	Concurred in House amendment and enrolled SJ-2
05/11/89		Ratified R 129
05/17/89		Signed By Governor
05/17/89		Effective date 05/17/89
05/17/89		Act No. 78
05/26/89		Copies available