

Session 122 - (2017-2018)

S*1043 (Rat #0291, Act #0265 of 2018) General Bill, By Turner and Talley

Summary: SC Abandoned Buildings and Revitalization Act

AN ACT TO EXTEND THE PROVISIONS OF THE SOUTH CAROLINA ABANDONED BUILDINGS REVITALIZATION ACT AS CONTAINED IN CHAPTER 67, TITLE 12 OF THE 1976 CODE UNTIL DECEMBER 31, 2021; TO AMEND SECTION 12-67-140, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE TAX CREDIT FOR REVITALIZING AN ABANDONED BUILDING, SO AS TO SPECIFY THE MANNER IN WHICH CERTAIN BUILDINGS MAY BE SUBDIVIDED; TO AMEND SECTION 12-65-20, RELATING TO THE SOUTH CAROLINA TEXTILES COMMUNITIES REVITALIZATION ACT, SO AS TO MODIFY CERTAIN DEFINITIONS; TO AMEND SECTION 12-6-50, RELATING TO SECTIONS OF THE INTERNAL REVENUE CODE SPECIFICALLY NOT ADOPTED BY THIS STATE, SO AS TO REMOVE THE ALTERNATIVE TAX ON QUALIFYING SHIPPING ACTIVITIES; TO AMEND SECTION 12-6-1110, RELATING TO MODIFICATIONS OF INCOME, SO AS TO MAKE A CONFORMING CHANGE; TO AMEND SECTIONS 12-67-140 AND 12-6-3535, RELATING TO THE TAX CREDIT FOR REHABILITATING AN ABANDONED BUILDING OR A CERTIFIED HISTORIC STRUCTURE, RESPECTIVELY, SO AS TO SPECIFY THE MANNER IN WHICH UNUSED CREDIT MAY BE CARRIED FORWARD AND ALLOCATED; BY ADDING SECTION 12-6-3378 SO AS TO ALLOW A TAX CREDIT TO AN AGRIBUSINESS OPERATION OR AN AGRICULTURAL PACKAGING OPERATION THAT INCREASES ITS PURCHASES OF AGRICULTURAL PRODUCTS WHICH HAVE BEEN CERTIFIED AS SOUTH CAROLINA GROWN, AND TO SPECIFY THE MANNER IN WHICH THE CREDIT IS ADMINISTERED; TO AMEND SECTION 12-10-80, RELATING TO THE JOBS DEVELOPMENT CREDIT, SO AS TO MAKE CERTAIN QUALIFYING SERVICE-RELATED FACILITIES ELIGIBLE FOR THE CREDIT; TO AMEND SECTION 12-6-2295, RELATING TO ITEMS INCLUDED AND EXCLUDED FROM THE TERMS "SALES" AND "GROSS RECEIPTS", SO AS TO PROVIDE THAT RECEIPTS FROM THE PROVISION OF DIRECT BROADCAST SATELLITE SERVICE ARE ATTRIBUTABLE TO THIS STATE IN PRO RATA PROPORTION OF THE COSTS OF PERFORMING THE SERVICE; TO AMEND SECTION 12-60-30, RELATING TO SOUTH CAROLINA REVENUE PROCEDURES DEFINITIONS, SO AS TO PROVIDE ADDITIONAL DEFINITIONS; TO AMEND SECTION 12-60-450, RELATING TO APPEALS OF PROPOSED ASSESSMENTS, SO AS TO REQUIRE THE DEPARTMENT TO NOTIFY AFFECTED COUNTIES IN CERTAIN INSTANCES; TO AMEND SECTION 12-60-2120, RELATING TO PROPERTY TAX APPEALS BY WRITTEN PROTEST, SO AS TO PROVIDE THAT THE DEPARTMENT SHALL NOTIFY ANY AFFECTED COUNTIES OF A WRITTEN PROTEST; TO AMEND SECTION 12-60-2140, RELATING TO CERTAIN PAYMENTS AND REFUNDS, SO AS TO PROVIDE THAT NO REFUND IS DUE FOR ANY TAX YEAR BEFORE THE THREE TAX YEARS IMMEDIATELY PRECEDING THE FINAL DETERMINATION; AND TO AMEND SECTION 12-60-2150, RELATING TO FILING A CLAIM FOR A REFUND, SO AS TO PROVIDE FOR CERTAIN NOTIFICATIONS AND TO PROVIDE THAT A FAILURE TO TIMELY ISSUE A WRITTEN NOTICE IS CONSIDERED A DENIAL. - ratified title

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| 02/22/18 | Senate | Introduced and read first time (Senate Journal-page 6) |
| 02/22/18 | Senate | Referred to Committee on Finance (Senate Journal-page 6) |
| 04/24/18 | Senate | Committee report: Favorable with amendment Finance (Senate Journal-page 11) |
| 04/25/18 | | Scrivener's error corrected |
| 04/26/18 | Senate | Committee Amendment Adopted |
| 04/26/18 | Senate | Read second time (Senate Journal-page 22) |
| 04/26/18 | Senate | Roll call Ayes-41 Nays-1 (Senate Journal-page 22) |
| 04/26/18 | Senate | Unanimous consent for third reading on next legislative day (Senate Journal-page 22) |
| 04/27/18 | Senate | Read third time and sent to House (Senate Journal-page 4) |
| 05/01/18 | House | Introduced, read first time, placed on calendar without reference (House Journal-page 62) |
| 05/03/18 | House | Amended (House Journal-page 13) |
| 05/03/18 | House | Read second time (House Journal-page 13) |
| 05/03/18 | House | Roll call Yeas-92 Nays-0 (House Journal-page 14) |
| 05/03/18 | House | Unanimous consent for third reading on next legislative day (House Journal-page 15) |
| 05/04/18 | House | Read third time and returned to Senate with amendments (House Journal-page 2) |
| 05/09/18 | Senate | House amendment amended (Senate Journal-page 132) |
| 05/09/18 | Senate | Roll call Ayes-43 Nays-0 (Senate Journal-page 132) |
| 05/09/18 | Senate | Returned to House with amendments (Senate Journal-page 132) |
| 05/10/18 | House | Non-concurrence in Senate amendment (House Journal-page 78) |
| 05/10/18 | House | Roll call Yeas-2 Nays-101 (House Journal-page 78) |

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| 05/10/18 | Senate | Senate insists upon amendment and conference committee appointed Reese, Grooms,, Talley (Senate Journal-page 17) |
| 05/10/18 | House | Conference committee appointed Cole, Simrill, Rutherford (House Journal-page 87) |
| 06/28/18 | Senate | Conference report received and adopted (Senate Journal-page 16) |
| 06/28/18 | Senate | Roll call Ayes-38 Nays-0 (Senate Journal-page 16) |
| 06/28/18 | House | Conference report received and adopted (House Journal-page 42) |
| 06/28/18 | House | Roll call Yeas-99 Nays-1 (House Journal-page 54) |
| 06/28/18 | House | Ordered enrolled for ratification (House Journal-page 55) |
| 06/29/18 | | Ratified R 291 |
| 07/03/18 | | Vetoed by Governor |
| 10/02/18 | Senate | Veto overridden Ayes-31 Nays-8 (Senate Journal-page 11) |
| 10/03/18 | House | Veto overridden Yeas-112 Nays-4 (House Journal-page 21) |
| 10/08/18 | | Effective date See Act |
| 10/09/18 | | Act No. 265 |