

## Session 119 - (2011-2012)

**S 0011 General Bill, By McConnell, Cromer, McGill, Rose, Grooms, Campsen, Alexander, Bryant, Knotts, Setzler, Ford and Peeler**

**Similar (H 3419)**

**Summary:** Taxpayer Fairness Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ENACTING THE "TAXPAYER FAIRNESS ACT" BY ADDING SECTION 12-4-397 SO AS TO PROVIDE THE MANNER IN WHICH THE SOUTH CAROLINA DEPARTMENT OF REVENUE MUST INTERPRET TAX STATUTES OF THIS STATE, TO PROVIDE THAT TERMS IN THE TAX STATUTES OF THIS STATE MAY NOT BE GIVEN BROADER MEANING THAN INTENDED BY POLICY DOCUMENTS AND REGULATIONS OF THE DEPARTMENT OF REVENUE, TO PROVIDE THAT AMBIGUITY IN TAX STATUTES MUST BE RESOLVED IN FAVOR OF THE TAXPAYER, TO REQUIRE THE DEPARTMENT TO REPORT AMBIGUITIES TO CERTAIN MEMBERS OF THE GENERAL ASSEMBLY, AND TO DEFINE "TAX STATUTES OF THIS STATE".

<b>12/01/10</b>	<b>Senate</b>	<b>Prefiled</b>
<b>12/01/10</b>	<b>Senate</b>	<b>Referred to Committee on Finance</b>
<b>01/11/11</b>	<b>Senate</b>	<b>Introduced and read first time (Senate Journal-page 11)</b>
<b>01/11/11</b>	<b>Senate</b>	<b>Referred to Committee on Finance (Senate Journal-page 11)</b>
<b>02/22/12</b>	<b>Senate</b>	<b>Committee report: Favorable with amendment Finance (Senate Journal-page 8)</b>
<b>02/23/12</b>	<b>Senate</b>	<b>Committee Amendment Adopted (Senate Journal-page 23)</b>
<b>02/23/12</b>	<b>Senate</b>	<b>Read second time (Senate Journal-page 23)</b>
<b>02/23/12</b>	<b>Senate</b>	<b>Roll call Ayes-33 Nays-0 (Senate Journal-page 23)</b>
<b>02/28/12</b>	<b>Senate</b>	<b>Read third time and sent to House (Senate Journal-page 20)</b>
<b>02/29/12</b>	<b>House</b>	<b>Introduced and read first time (House Journal-page 3)</b>
<b>02/29/12</b>	<b>House</b>	<b>Referred to Committee on Ways and Means (House Journal-page 4)</b>