

## Session 112 - (1997-1998)

### S 1119 General Bill, By Martin

#### *Similar (H 4822)*

A BILL TO AMEND SECTION 12-54-120, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO ISSUANCE OF A WARRANT OF DISTRAINT IN INSTANCES OF PAST DUE TAXES, SO AS TO CREATE A LIEN IN FAVOR OF THE DEPARTMENT OF REVENUE AGAINST ALL PROPERTY OF A PERSON WHO DOES NOT PAY PAST DUE TAXES; AND BY ADDING SECTION 12-54-122 SO AS TO REFER TO THE LIEN AS "TAX LIEN" AND TO DESCRIBE ITS EFFECTS, TO DEFINE MATERIAL TERMS, AND TO SET FORTH PROCEDURES FOR ESTABLISHING AND ENFORCING THE VALIDITY AND PRIORITY OF THE TAX LIEN IMPOSED FOR PAST DUE TAXES.

**03/17/98 Senate Introduced and read first time SJ-7**

**03/17/98 Senate Referred to Committee on Finance SJ-7**