Session 105 - (1983-1984)

H*2755 (Rat #0423, Act #0372 of 1984) General Bill, By T.G. Mangum, B.L. Hendricks, Kirsh and D.E. McTeer
Similar (S 0412)

A Bill to amend Section 12-9-10, as amended, Code of Laws of South Carolina, 1976, relating to definitions for purposes of income tax withholding, so as to revise the definition of "wages", to amend Sections 12-9-110, 12-9-130, 12-9-150, and 12-9-160, relating to income tax withholding, so as to revise provisions pertaining to exemptions claimed and exemption certificates required to be filed, to amend Section 12-9-310, as amended, relating to withholding agents, incomes subject to withholding, and amounts to be withheld, so as to further provide for the withholding on certain types of payments and services, to amend Section 12-9-315, relating to waiver of withholding, so as to further provide for this waiver, to amend 12-9-380, relating to refunds or credits for overpayment of withholdings, so as to authorize these refunds or credits to employers under certain additional conditions, to amend Section 12-9-390, as amended, relating to returns and payment of taxes by withholding agents, so as to revise these provisions, to amend Section 12-9-410, relating to the requirement that withholding reports once filed must continue to be filed, so as to further provide for the conditions which justify the cessation of these reports, to amend Section 12-9-420, relating to an agent's liability for failing to withhold, so as to provide that an employee is entitled to a credit for the amount withheld even though the employer fails to remit this amount to the Tax Commission, to amend Sections 12-9-610 and 12-9-630, relating to wage and reconciliation statements required to be filed by withholding agents, so as to further provide for the contents and due dates of these statements, to amend Section 12-9-850, relating to the filing of fraudulent exemption certificates and the penalty therefor, so as to provide a penalty for a person filing an exemption certificate based on a frivolous or dilatory position, and to amend Article 9, Chapter 9 of Title 12, relating to prohibited actions in regard to withholding and the penalties therefor, by adding Section 12-9-860 so as to prohibit certain other actions and provide a penalty.

03/29/83	**House**	**Introduced and read first time HJ-1713**
03/29/83	**House**	**Referred to Committee on Ways and Means HJ-1714**
05/17/83	**House**	**Committee report: Favorable with amendment Ways and Means HJ-2876**
05/19/83	**House**	**Debate adjourned HJ-2980**
05/24/83	**House**	**Debate adjourned HJ-3012**
05/24/83	**House**	**Reconsidered HJ-3014**
05/24/83	**House**	**Amended HJ-3015**
05/24/83	**House**	**Read second time HJ-3016**
05/25/83	**House**	**Read third time and sent to Senate HJ-3060**
05/25/83	**Senate**	**Introduced and read first time SJ-1459**
05/25/83	**Senate**	**Referred to Committee on Finance SJ-1459**
02/01/84	**Senate**	**Committee report: Favorable with amendment Finance SJ-530**
02/14/84	**Senate**	**Amended SJ-646**
02/14/84	**Senate**	**Read second time SJ-648**
02/16/84	**Senate**	**Read third time SJ-675**
02/16/84	**Senate**	**Returned SJ-676**
04/11/84	**House**	**Debate adjourned until Tuesday, April 17, 1984 HJ-234**
04/17/84	**House**	**Concurred in Senate amendment and enrolled HJ-2437**
05/03/84		**Ratified R 423**
05/09/84		**Signed By Governor**
05/09/84		**Effective date 05/09/84**
05/09/84		**Act No. 372**
05/21/84		**Copies available**