

## Session 120 - (2013-2014)

**H 3020 General Bill, By Merrill, Taylor, G.R. Smith and McCoy**

***Similar (S 0015)***

**Summary:** Taxpayer Fairness Act

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, TO ENACT 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".

**12/11/12 House Prefiled**

**12/11/12 House Referred to Committee on Ways and Means**

**01/08/13 House Introduced and read first time (House Journal-page 55)**

**01/08/13 House Referred to Committee on Ways and Means (House Journal-page 55)**