

## Session 111 - (1995-1996)

### **S 0303 General Bill, By McConnell**

A Bill to amend Section 12-4-320, as amended, Code of Laws of South Carolina, 1976, relating to the powers of the commissioners of the Department of Revenue and Taxation, so as to allow the Department to waive the retroactive assessment of a state tax where the Department determines the taxpayer acted in good faith and thus these were reasonable grounds for the taxpayer's interpretation of the applicable law and to conform the Section to the Restructuring of State Government.

**01/10/95 Senate Introduced and read first time SJ-128**

**01/10/95 Senate Referred to Committee on Finance SJ-128**