

## Session 120 - (2013-2014)

### H 3092 General Bill, By Huggins

**Summary:** Failure to file tax return

A BILL TO AMEND SECTION 12-60-430, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE FAILURE OF A TAXPAYER TO MAKE A REPORT OR FILE A RETURN REQUIRED BY LAW OR A TAXPAYER WHO FILES A FRIVOLOUS RETURN, SO AS TO FURTHER PROVIDE FOR THE INFORMATION THE DEPARTMENT MUST CONSIDER WHEN MAKING AN ESTIMATE OF THE TAX LIABILITY OF THE TAXPAYER UNDER THESE CIRCUMSTANCES.

**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 80)**

**01/08/13 House Referred to Committee on Ways and Means (House Journal-page 80)**