

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)