South Carolina Legislature

April 26, 2024, 01:06:14 am

Session 109 - (1991-1992)

H*3274 (Rat #0124, Act #0069 of 1991) General Bill, By Kirsh, Elliott and D.E. McTeer

A Bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-54-260 so as to provide for the collection of delinquent state taxes by setting off delinquent taxes against amounts due the taxpayer for providing goods and services to the State, to provide that the South Carolina Tax Commission shall provide appropriate information to the Comptroller General for the purpose of making setoffs, to require amounts set off to be remitted to the Commission, to provide for written notices of the setoff to the taxpayers, and to provide for review of setoffs by the Commission.

01/22/91	House	Introduced and read first time HJ-12
01/22/91	House	Referred to Committee on Ways and Means HJ-12
03/19/91	House	Committee report: Favorable Ways and Means HJ-20
03/20/91	House	Read second time HJ-14
03/21/91	House	Read third time and sent to Senate HJ-10
03/21/91	Senate	Introduced and read first time SJ-16
03/21/91	Senate	Referred to Committee on Finance SJ-16
04/25/91	Senate	Committee report: Favorable Finance SJ-36
04/29/91	Senate	Read second time SJ-14
04/29/91	Senate	Ordered to third reading with notice of amendments SJ-14
04/30/91	Senate	Read third time and enrolled SJ-8
05/21/91		Ratified R 124
05/23/91		Signed By Governor
05/23/91		Effective date 05/23/91
05/23/91		Act No. 69
06/20/91		Copies available