

Session 109 - (1991-1992)

S 0329 General Bill, By J.M. Waddell, Giese, J.C. Hayes, Leatherman and I.E. Lourie

A Bill to amend Title 12, Code of Laws of South Carolina, 1976, relating to taxation, by adding Chapters 2 and 4 so as to revise and consolidate provisions relating to taxes and the South Carolina Tax Commission and to delete obsolete provisions; to amend the 1976 Code by adding Sections 12-54-227, 11-5-260, and 11-5-270 so as to provide for the collection of taxes from out-of-state taxpayers and to move provisions relating to the distribution of tax revenues dedicated to aid to subdivisions from Title 12 to the Chapter dealing with the duties of the State Treasurer; to amend Section 12-54-240, as amended, relating to confidentiality of tax returns, so as to consolidate existing confidentiality requirements; and to repeal Chapters 1 and 3 of Title 12 and Section 12-7-60 of the 1976 Code, relating to the South Carolina Tax Commission and to the bond required for its officers, agents, and employees.

12/03/90 Senate Prefiled

12/03/90 Senate Referred to Committee on Finance

01/08/91 Senate Introduced and read first time SJ-112

01/08/91 Senate Referred to Committee on Finance SJ-113