

## Session 113 - (1999-2000)

**H\*3359 (Rat #0193, Act #0114 of 1999) General Bill, By Dantzler, Bailey, R. Smith, Hinson, Rodgers, Witherspoon, Chellis, McKay, McGee, Law, Simrill, Rhoad, Littlejohn and Bowers**

**Summary:** Property, Taxation, Mobile Homes, Houseboats, Watercraft, Economic Budget Advisors, Fuel, Political Subdivisions

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-37-224 SO AS TO PROVIDE THAT A MOTOR HOME ON WHICH THE INTEREST PORTION OF INDEBTEDNESS IS DEDUCTIBLE PURSUANT TO THE INTERNAL REVENUE CODE AS AN INTEREST EXPENSE ON A QUALIFIED PRIMARY OR SECOND RESIDENCE IS ALSO A PRIMARY OR SECOND RESIDENCE FOR PURPOSES OF AD VALOREM PROPERTY TAXATION IN THIS STATE AND IS CONSIDERED REAL PROPERTY RATHER THAN PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES; TO AMEND CHAPTER 21, TITLE 50, RELATING TO EQUIPMENT AND OPERATION OF WATERCRAFT, BY ADDING SECTION 50-21-385 SO AS TO ALLOW INDEFINITE MOORING OF A HOUSEBOAT USED FOR HABITATION AT A PRIVATE DOCK SO LONG AS THE BOAT HAS A WASTE-HOLDING TANK WHICH IS PUMPED OUT AT AN APPROVED FACILITY AND TO INCLUDE CRIMINAL PENALTIES; TO AMEND SECTION 2-7-76, AS AMENDED, RELATING TO FISCAL IMPACT STATEMENTS FOR CERTAIN LEGISLATION, SO AS TO REQUIRE THAT THE BUDGET DIVISION OR ECONOMIC RESEARCH SECTION OF THE BUDGET AND CONTROL BOARD, RATHER THAN THE DEPARTMENT OF REVENUE, PREPARE THE STATEMENT OF ESTIMATED FISCAL IMPACT TO A COUNTY OR MUNICIPALITY; TO AMEND SECTION 12-6-40, AS AMENDED, RELATING TO APPLICATION OF THE INTERNAL REVENUE CODE TO STATE TAX LAWS, SO AS TO UPDATE THE REFERENCE TO THE INTERNAL REVENUE CODE AS AMENDED THROUGH 1998; TO AMEND SECTION 12-6-1120, AS AMENDED, RELATING TO COMPUTATION OF GROSS INCOME FOR STATE TAX PURPOSES, SO AS TO MAKE TECHNICAL CHANGES; TO AMEND SECTION 12-6-3410, RELATING TO CORPORATE INCOME TAX CREDIT FOR HEADQUARTERS, SO AS TO PROVIDE THAT THE NUMBER OF NEW JOBS AND THE COMPENSATION LEVEL BE DETERMINED USING THE MOST RECENT PER CAPITA INCOME DATA AVAILABLE; TO AMEND SECTION 12-6-3465, RELATING TO INCOME TAX CREDIT FOR A RECYCLING FACILITY, SO AS TO MAKE TECHNICAL CORRECTIONS TO CROSS REFERENCES; TO AMEND SECTION 12-16-20, AS AMENDED, RELATING TO DEFINITIONS FOR PURPOSES OF THE ESTATE TAX ACT, SO AS TO UPDATE THE DEFINITION FOR INTERNAL REVENUE CODE; TO AMEND SECTION 12-20-20, RELATING TO CORPORATIONS REQUIRED TO FILE ANNUAL REPORTS WITH THE DEPARTMENT OF REVENUE, SO AS TO CHANGE A CROSS REFERENCE; TO AMEND SECTION 12-36-510, AS AMENDED, RELATING TO RETAIL LICENSES, SO AS TO DELETE THE REQUIREMENT THAT AN EVENT BE LISTED IN THE DEPARTMENT OF PARKS, RECREATION AND TOURISM CALENDAR TO QUALIFY AS A SPECIAL EVENT; TO AMEND SECTION 12-37-251, AS AMENDED, RELATING TO THE HOMESTEAD EXEMPTION FROM PROPERTY TAX, SO AS TO CHANGE THE ESTIMATING BODY FROM THE DEPARTMENT OF REVENUE TO THE ECONOMIC RESEARCH SECTION OF THE BUDGET AND CONTROL BOARD; TO AMEND SECTION 12-54-85, AS AMENDED, RELATING TO THE APPLICATION FOR A TAX REFUND, SO AS TO ALLOW A CORPORATION NINETY DAYS, INSTEAD OF THIRTY, TO FILE A CLAIM; TO AMEND SECTION 12-56-20, AS AMENDED, 12-56-60, 12-56-110, AND CHAPTER 56, TITLE 12, ALL RELATING TO THE SETOFF DEBT COLLECTION ACT, SO AS TO INCLUDE AS A "CLAIMANT AGENCY" THE POLITICAL SUBDIVISION SUBMITTING A CLAIM THROUGH AN ASSOCIATION, TO DENY A PROPERTY RIGHT IN A REFUND UNTIL ALL CLAIMS ARE PAID, TO PERMIT THE DEPARTMENT OF REVENUE TO REGULATE THE PROCEDURES, AND BY ADDING SECTIONS 12-56-62, 12-56-63, 12-56-65, 12-56-67, AND 12-56-120 SO AS TO PROVIDE FOR NOTICE, PROTEST, HEARING, AND APPEALS PROCEDURES; TO AMEND ARTICLE 1, CHAPTER 54, TITLE 12, RELATING TO ENFORCEMENT AND COLLECTION OF TAXES, BY ADDING SECTIONS 12-54-43 AND 12-54-44 SO AS TO DESCRIBE SEPARATELY THE CIVIL AND CRIMINAL PENALTIES, RESPECTIVELY, IN THAT CONNECTION; TO AMEND SECTION 4-12-30, AS AMENDED, RELATING TO QUALIFICATION FOR A FEE IN LIEU OF PROPERTY TAXES, AND SECTION 4-29-67, AS AMENDED, RELATING TO A FEE IN LIEU OF TAXES FOR CERTAIN INDUSTRIAL DEVELOPMENT PROJECTS, BOTH SO AS TO DEEM REPLACEMENT PROPERTY AS THAT PROPERTY REPLACING THE OLDEST PROPERTY SUBJECT TO THE FEE; TO AMEND SECTION 4-29-68, AS AMENDED, RELATING TO SPECIAL SOURCE REVENUE BONDS, SO AS TO ADD CROSS REFERENCES; TO AMEND SECTION 11-1-10, AS AMENDED, RELATING TO OFFICIAL RECEIPTS FOR MONIES COLLECTED BY AN AGENT OF THE STATE, SO AS TO LIMIT DOCUMENTS SUBMITTED BY AGENTS OF THE DEPARTMENT OF REVENUE TO THOSE REQUIRED BY DEPARTMENT RULES; TO AMEND SECTION 12-6-50, AS AMENDED, RELATING TO PROVISIONS OF THE INTERNAL REVENUE CODE NOT ADOPTED BY THE STATE, SO AS TO ADD SECTION 6015 AS ADOPTED; TO AMEND SECTION 12-6-3360, AS AMENDED, RELATING TO JOB TAX CREDITS, SO AS TO REQUIRE THAT COUNTIES BE RANKED AND DESIGNATED USING PER CAPITA INCOME AND UNEMPLOYMENT RATE DATA FROM THE MOST RECENTLY

AVAILABLE THREE YEARS, INCREASE THE CREDIT DESIGNATION FOR FIVE YEARS FOR A COUNTY WITH AN APPLICABLE MILITARY INSTALLATION OR FEDERAL FACILITY, PROVIDE FOR PASS THROUGH AND CARRY FORWARD OF CREDITS FOR MEMBERS OF SPECIFIED BUSINESS ENTITIES, AND PROVIDE THAT JOB TAX CREDIT BE DETERMINED FROM INCOME DATA AVAILABLE AS OF THE END OF THE TAXABLE YEAR IN WHICH JOBS ARE FILLED; TO AMEND SECTION 12-6-4910, RELATING TO PERSONS REQUIRED TO MAKE AN INCOME TAX RETURN, SO AS TO INCLUDE RETIREMENT INCOME DEDUCTION IN THE PROVISION; TO AMEND SECTIONS 12-6-5060, 12-6-5065, 12-6-5070, AND 12-6-5080, ALL RELATING TO TAXPAYER CHARITABLE CHECKOFFS, SO AS TO PROVIDE THAT THE DEPARTMENT OF REVENUE IS NOT SUBJECT TO THE SOLICITATION OF CHARITABLE FUNDS ACT FOR ITS ROLE IN ADMINISTERING THE CHECKOFFS; TO AMEND SECTION 12-21-2550, AS AMENDED, RELATING TO MONTHLY PAYMENT OF THE STAMP AND BUSINESS LICENSE TAX, SO AS TO PROVIDE THAT THE DEPARTMENT OF REVENUE MAY ESTIMATE TAX LIABILITY AND ISSUE A PROPOSED ASSESSMENT BASED ON THE BEST INFORMATION AVAILABLE UPON FAILURE TO FILE OR FILING AN INCORRECT RETURN; TO AMEND SECTION 12-36-2120, AS AMENDED, RELATING TO EXEMPTIONS FROM SALES AND USE TAX, SO AS TO INCLUDE LIQUEFIED PETROLEUM GAS; TO AMEND SECTION 12-54-240, AS AMENDED, RELATING TO DISCLOSURE OF RECORDS BY THE DEPARTMENT OF REVENUE, SO AS TO ALLOW DISCLOSURE OF TAXPAYER NAME AND ADDRESS TO THE STATE RETIREMENT SYSTEM IN DISPOSITION OF AN INACTIVE ACCOUNT; TO AMEND SECTION 12-56-20, AS AMENDED, RELATING TO SETOFF DEBT COLLECTION SO AS TO INCLUDE THE UNITED STATES DEPARTMENT OF EDUCATION AS A CLAIMANT AGENCY AND CHANGE "INDIVIDUAL" TO "PERSON"; TO REPEAL SECTION 12-6-5590, RELATING TO APPLICATION FOR REVISION OF ASSESS INCOME TAX, AND SECTIONS 12-54-35 AND 12-54-40 RELATING TO LIABILITIES OF SPOUSES AND CIVIL AND CRIMINAL TAX LIABILITIES AND PENALTIES; TO AMEND SECTION 12-4-320, AS AMENDED, RELATING TO PERMISSIVE POWERS OF THE DEPARTMENT OF REVENUE, SO AS TO PERMIT THE EXTENSION OF TIME FOR MAKING RETURNS, PAYMENTS, AND COLLECTIONS FOR A TAXPAYER IN HAZARDOUS MILITARY SERVICE; TO AMEND SECTION 12-60-470, RELATING TO A TAXPAYER'S REFUND CLAIM, SO AS TO MAKE THE CLAIM FOR REFUND PERSONAL TO THE TAXPAYER UNTIL THE REFUND IS AUTHORIZED; TO AMEND SECTION 12-44-60, RELATING TO REPLACEMENT PROPERTY FOR PURPOSES OF A SIMPLIFIED FEE IN LIEU OF TAX, SO AS TO DEEM IT REPLACES THE OLDEST PROPERTY SUBJECT TO THE FEE; TO AMEND SECTION 6-1-320, RELATING TO MILLAGE RATE INCREASES BY A LOCAL GOVERNING BODY, SO AS TO CHANGE THE REFERENCE FROM FISCAL YEAR TO CALENDAR; TO AMEND SECTIONS 12-10-50, AS AMENDED, 12-10-60 AND 12-10-100, ALL RELATING TO THE ENTERPRISE ZONE ACT OF 1995, SO AS TO MAKE IT DISCRETIONARY WITH THE ADVISORY COORDINATING COUNCIL FOR ECONOMIC DEVELOPMENT TO ENTER INTO A REVITALIZATION AGREEMENT WITH A QUALIFYING BUSINESS; TO AMEND SECTION 4-35-150, RELATING TO OWNERSHIP OF IMPROVEMENTS PURSUANT TO THE PUBLIC WORKS IMPROVEMENT ACT, SO AS TO PROVIDE THAT THE IMPROVEMENTS BE OWNED BY THE COUNTY, STATE, OR OTHER PUBLIC ENTITY AND THAT ASSESSMENTS MAY BE LEVIED ALSO FOR THE MANAGEMENT AND OPERATION OF THE IMPROVEMENT DISTRICT; AND TO PROVIDE VARIOUS EFFECTIVE DATES FOR THE DIFFERENT PROVISIONS.-AMENDED TITLE

<b>01/26/99</b>	<b>House</b>	<b>Introduced and read first time HJ-44</b>
<b>01/26/99</b>	<b>House</b>	<b>Referred to Committee on Ways and Means HJ-45</b>
<b>04/28/99</b>	<b>House</b>	<b>Committee report: Favorable Ways and Means HJ-2</b>
<b>05/04/99</b>	<b>House</b>	<b>Amended HJ-34</b>
<b>05/04/99</b>	<b>House</b>	<b>Read second time HJ-34</b>
<b>05/05/99</b>	<b>House</b>	<b>Read third time and sent to Senate HJ-19</b>
<b>05/06/99</b>	<b>Senate</b>	<b>Introduced and read first time SJ-6</b>
<b>05/06/99</b>	<b>Senate</b>	<b>Referred to Committee on Finance SJ-6</b>
<b>05/26/99</b>	<b>Senate</b>	<b>Recalled from Committee on Finance SJ-4</b>
<b>06/01/99</b>	<b>Senate</b>	<b>Amended SJ-37</b>
<b>06/01/99</b>	<b>Senate</b>	<b>Read second time SJ-37</b>
<b>06/01/99</b>	<b>Senate</b>	<b>Ordered to third reading with notice of amendments SJ-37</b>
<b>06/02/99</b>	<b>Senate</b>	<b>Amended SJ-94</b>
<b>06/03/99</b>	<b>Senate</b>	<b>Amended SJ-185</b>
<b>06/03/99</b>	<b>Senate</b>	<b>Read third time and returned to House with amendments SJ-185</b>
<b>06/23/99</b>	<b>House</b>	<b>Non-concurrence in Senate amendment HJ-10</b>
<b>06/23/99</b>	<b>Senate</b>	<b>Senate insists upon amendment and conference committee appointed Sens. to be appointed SJ-11</b>

<b>06/23/99</b>	<b>House</b>	<b>Conference committee appointed Reps. Dantzler, Robinson and Koon HJ-55</b>
<b>06/23/99</b>	<b>House</b>	<b>Conference report received and adopted HJ-64</b>
<b>06/24/99</b>	<b>Senate</b>	<b>Conference report received and adopted SJ-34</b>
<b>06/24/99</b>	<b>House</b>	<b>Ordered enrolled for ratification HJ-49</b>
<b>06/24/99</b>		<b>Ratified R 193</b>
<b>06/30/99</b>		<b>Signed By Governor</b>
<b>06/30/99</b>		<b>Effective date 06/30/99</b>
<b>06/30/99</b>		<b>See act for exception to or explanation of effective date</b>
<b>07/19/99</b>		<b>Copies available</b>
<b>07/22/99</b>		<b>Act No. 114</b>