

## Session 119 - (2011-2012)

### H 3472 General Bill, By Sandifer

**Summary:** Business license tax assessment

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING ARTICLE 14, TO CHAPTER 60, TITLE 12 SO AS TO DEFINE NECESSARY TERMS, TO PROVIDE THE PROCESS BY WHICH A TAXPAYER MAY OBJECT TO A BUSINESS LICENSE TAX ASSESSMENT, TO PROVIDE THE PROCESS BY WHICH THE ASSESSMENT MAY BE APPEALED, AND TO PROVIDE THE PROCESS BY WHICH AN ASSESSMENT MAY BE REFUNDED; AND TO AMEND SECTION 12-60-20, AS AMENDED, RELATING TO THE INTENT OF THE SOUTH CAROLINA REVENUE PROCEDURES ACT, SO AS TO PROVIDE THAT THE SOUTH CAROLINA REVENUE PROCEDURES ACT ALSO IS INTENDED TO RESOLVE DISPUTES CONCERNING BUSINESS LICENSE TAX ASSESSMENTS.

**01/27/11 House Introduced and read first time (House Journal-page 8)**

**01/27/11 House Referred to Committee on Ways and Means (House Journal-page 8)**