

## Session 113 - (1999-2000)

### H 3851 General Bill, By McKay

**Summary:** Property taxes, delinquent; interest payment provisions and collection of; Taxation

A BILL TO AMEND SECTION 12-39-250, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CORRECTION OF ASSESSMENTS AND OTHER ERRORS AND ADJUSTMENTS IN VALUATION AND ASSESSMENT FOR FIRE DAMAGE IN CONNECTION WITH TAXATION OF PROPERTY, SO AS TO PROVIDE FOR ADJUSTMENT OF VALUATION AND ASSESSMENT OF REAL PROPERTY DAMAGED, NOT JUST BY FIRE, BUT BY ANY FORCE MAJEURE; AND TO AMEND SECTION 12-45-180, AS AMENDED, RELATING TO PENALTIES ON AND COLLECTION OF DELINQUENT TAXES, SO AS TO PROVIDE FOR PENALTIES FOR FAILURE TO PAY TAX REQUIRED AS SHOWN ON A RETURN INCLUDING CHANGES IN EXISTING TIME DEADLINES, COMPUTATION OF PENALTY INTEREST ON THE TAXES OWED PLUS PENALTY PREVIOUSLY IMPOSED, AND ADDITION OF THESE PENALTIES TO INTEREST DUE ON LATE TAXES AS PROVIDED IN SECTION 12-54-25.

**04/06/99 House Introduced and read first time HJ-43**

**04/06/99 House Referred to Committee on Ways and Means HJ-43**