

Session 117 - (2007-2008)

H 4345 General Bill, By W.D. Smith and Harrison

Summary: Taxpayer

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-60-515 SO AS TO PROVIDE THAT UNDER THE STATE REVENUE APPEALS PROCEDURE, A TAXPAYER IS CONSIDERED TO HAVE EXHAUSTED HIS PREHEARING REMEDY WHEN THE DEPARTMENT OF REVENUE FAILS TO ISSUE A PROPOSED ASSESSMENT OR DETERMINATION WITHIN A SPECIFIED PERIOD, TO PROVIDE THAT THE TAXPAYER MUST REQUEST A CONTESTED CASE HEARING BEFORE THE ADMINISTRATIVE LAW COURT WITHIN A SPECIFIED PERIOD, TO PROVIDE THAT THE ADMINISTRATIVE LAW COURT MAY REMAND THE CASE TO THE DEPARTMENT OF REVENUE FOR A PROPOSED ASSESSMENT, DETERMINATION ON A REFUND CLAIM, OR FINAL AGENCY DETERMINATION, IN CERTAIN CIRCUMSTANCES, TO PROVIDE THAT A TAXPAYER MAY REQUEST THE ADMINISTRATIVE LAW COURT PLACE THE CONTESTED CASE BACK ON THE COURT'S ACTIVE DOCKET WITHIN A SPECIFIED PERIOD, AND TO REQUIRE THE DEPARTMENT OF REVENUE NOTIFY A TAXPAYER WHO FILES A WRITTEN PROTEST UNDER THIS CHAPTER OF HIS RIGHTS UNDER THIS SECTION.

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| 12/05/07 | House | Prefiled |
| 12/05/07 | House | Referred to Committee on Ways and Means |
| 01/08/08 | House | Introduced and read first time HJ-40 |
| 01/08/08 | House | Referred to Committee on Ways and Means HJ-40 |
| 01/29/08 | House | Recalled from Committee on Ways and Means HJ-27 |
| 01/29/08 | House | Referred to Committee on Judiciary HJ-27 |
| 02/27/08 | House | Committee report: Favorable Judiciary HJ-6 |
| 03/04/08 | House | Read second time HJ-56 |
| 03/04/08 | House | Roll call Yeas-95 Nays-0 HJ-58 |
| 03/05/08 | House | Read third time and sent to Senate HJ-13 |
| 03/05/08 | House | Roll call Yeas-97 Nays-0 HJ-15 |
| 03/05/08 | Senate | Introduced and read first time SJ-8 |
| 03/05/08 | Senate | Referred to Committee on Finance SJ-8 |