

Session 109 - (1991-1992)

S 0044 General Bill, By Passailaigue

A Bill to amend Section 34 of Part II of Act 189 relating to abatement and refund so as to provide that Section 12-47-445 does not apply to tax payments made under protest and to amend the Code of Laws of South Carolina, 1976, by adding Section 12-47-447 so as to provide that when a taxpayer prevails in a lawsuit for a tax refund or abatement, the Tax Commission shall issue refunds to all similarly situated taxpayers who make proper application and to provide for reasonable attorney's fees.

09/10/90 Senate Prefiled

09/10/90 Senate Referred to Committee on Finance

01/08/91 Senate Introduced and read first time SJ-37

01/08/91 Senate Referred to Committee on Finance SJ-37