Session 119 - (2011-2012)

H 4816 General Bill, By White

Similar (S 1176)

Summary: Department of Revenue

A BILL TO AMEND SECTION 12-4-520, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO COUNTY TAX OFFICIALS, SO AS TO REDUCE THE OBLIGATION THAT THE DEPARTMENT OF REVENUE ANNUALLY SHALL EXAMINE RECORDS OF ASSESSORS, AUDITORS, TREASURERS, AND TAX COLLECTORS TO A PERMISSIVE AUTHORITY TO ANNUALLY EXAMINE THESE RECORDS; TO AMEND SECTION 12-4-530, RELATING TO INVESTIGATION AND PROSECUTION OF VIOLATIONS, SO AS TO REDUCE THE OBLIGATION THAT THE DEPARTMENT SHALL INITIATE COMPLAINTS, INVESTIGATIONS, AND PROSECUTIONS OF VIOLATIONS TO A PERMISSIVE AUTHORITY; TO AMEND SECTION 12-37-30, RELATING TO THE ASSESSMENT OF MULTIPLE TAXES TO BE LEVIED ON THE SAME ASSESSMENT, SO AS TO CHANGE THE DESIGNATION OF STATE TAXES TO COUNTY TAXES; TO AMEND SECTION 12-37-266, AS AMENDED, RELATING TO THE HOMESTEAD EXEMPTION FOR DWELLINGS HELD IN TRUST, SO AS TO REQUIRE A COPY OF THE TRUST AGREEMENT BE PROVIDED; TO AMEND SECTION 12-37-290, RELATING TO THE GENERAL HOMESTEAD EXEMPTION, SO AS TO CHANGE THE HOMESTEAD EXEMPTION FROM PROPERTY TAXES FROM THE FIRST TEN THOUSAND DOLLARS TO THE FIRST FIFTY THOUSAND DOLLARS OF THE VALUE OF THE PRIMARY RESIDENCE OF A HOMEOWNER WHO IS SIXTY-FIVE YEARS OF AGE OR OLDER TO CONFORM WITH OTHER SECTIONS OF THE CODE, AND TO TRANSFER FROM THE COMPTROLLER GENERAL TO THE DEPARTMENT OF REVENUE THE AUTHORITY TO PROMULGATE RULES AND FORMS, AND THE OBLIGATION TO REIMBURSE THE STATE AGENCY OF VOCATIONAL REHABILITATION FOR EXPENSES INCURRED IN EVALUATING DISABILITY UNDER THE REQUIREMENTS OF THIS SECTION; TO AMEND SECTION 12-37-450, AS AMENDED, RELATING TO THE BUSINESS INVENTORY TAX EXEMPTION, SO AS TO REMOVE THE REQUIREMENT THAT THE AMOUNT OF REIMBURSEMENT ATTRIBUTED TO DEBT SERVICE BE REDISTRIBUTED TO OTHER SEPARATE MILLAGES ONCE THE DEBT IS PAID, TO REQUIRE THE REIMBURSEMENT BE REDISTRIBUTED PROPORTIONATELY TO THE SEPARATE MILLAGES LEVIED BY THE POLITICAL SUBDIVISIONS, TO DELETE THE REQUIREMENT THAT THE REDISTRIBUTION BE ATTRIBUTED TO THE MILLAGE RATES IN THE YEAR 1987, AND TO REQUIRE THE ATTRIBUTION OF THE CURRENT TAX YEAR MILLAGE RATES; TO AMEND SECTION 12-37-710, RELATING TO THE RETURN AND ASSESSMENT OF PERSONAL PROPERTY, SO AS TO DELETE "OF FULL AGE AND OF SOUND MIND" AS A QUALIFIER FOR EVERY PERSON WHO MUST LIST PERSONAL PROPERTY FOR TAXATION; TO AMEND SECTION 12-37-715, RELATING TO THE FREQUENCY OF AD VALOREM TAXATION ON PERSONAL PROPERTY, SO AS TO ALLOW NEWLY ACQUIRED VEHICLES TO BE TAXED MORE THAN ONCE IN A TAX YEAR; TO AMEND SECTION 12-37-760, RELATING TO STATEMENTS OF PERSONAL PROPERTY FOR TAXATION WHERE A PERSON REFUSES OR NEGLECTS TO DELIVER A STATEMENT OF PERSONAL PROPERTY, SO AS TO ELIMINATE THE OBLIGATION AND TO ALLOW THE PERMISSIVE AUTHORITY FOR THE COUNTY AUDITOR TO ASCERTAIN AND RETURN A LIST OF THAT PERSON'S PERSONAL PROPERTY AND TO ALLOW THAT HE MAY DENOTE REASONS FOR THE REFUSAL; TO REPEAL SECTION 12-37-850 RELATING TO THE REMOVAL OF THE JURISDICTION OF THE COURTS TO HEAR MATTERS ORIGINATED FROM THE TAXPAYER CONCERNING ALLEGATIONS OF FALSE RETURNS, TAX EVASION, OR FRAUD; TO AMEND SECTION 12-37-890, RELATING TO PERSONAL PROPERTY RETURNS FOR TAXATION PURPOSES, SO AS TO DELETE LANGUAGE LISTING ANIMALS AND VEHICLES AND REPLACE WITH DESIGNATION OF PROPERTY USED IN ANY BUSINESS TO BE RETURNED TO THE COUNTY IN WHICH IT IS SITUATED FOR TAXATION PURPOSES, AND TO REMOVE THE REQUIREMENT THAT ALL BANKERS' CAPITAL OR PERSONAL ASSETS RELATED TO THE BANKING BUSINESS BE RETURNED TO THE COUNTY WHERE THE BANKING HOUSE IS LOCATED FOR TAXATION PURPOSES; TO AMEND SECTION 12-37-900, AS AMENDED, RELATING TO PERSONAL PROPERTY TAX RETURNS, SO AS TO DELETE THE DESIGNATED DATES OF THE REQUIRED ANNUAL RETURNS OF PERSONAL AND REAL PROPERTY TO THE COUNTY AUDITOR AND TO DELETE THE AUTHORITY OF THE COUNTY LEGISLATIVE DELEGATION TO WAIVE THE PENALTIES OF FAILURE TO MAKE THIS STATEMENT; TO AMEND SECTION 12-37-940, RELATING TO VALUATION OF ARTICLES OF PERSONAL PROPERTY, SO AS TO DELETE THE REQUIREMENT THAT MONEY AND BANK BILLS BE VALUED AT PAR VALUE AND THAT CREDITS BE VALUED AT THE FACE VALUE OF THE CONTRACT UNLESS THE PRINCIPAL BE PAYABLE AT A FUTURE TIME WITHOUT INTEREST AND CONTRACTS FOR THE DELIVERY OF SPECIFIC ARTICLES BE VALUED AT THE USUAL SELLING PRICE OF SUCH ITEMS; TO AMEND SECTION 12-37-970, RELATING TO THE ASSESSMENT AND RETURN OF MERCHANTS' INVENTORIES, SO AS TO REMOVE MERCHANTS' INVENTORIES FROM THE REQUIRED ASSESSMENT OF PERSONAL PROPERTY FOR TAXATION PURPOSES; TO AMEND SECTION 12-37-2420, RELATING

TO PROPERTY TAX RETURNS FOR AIRLINE COMPANIES, SO AS TO CHANGE THE DATE OF FILING FROM APRIL FIFTEENTH TO APRIL THIRTIETH, AND TO DELETE LANGUAGE DESIGNATING THE FILING DEADLINES FOR AIRLINES IN YEAR 1976; TO AMEND SECTION 12-37-2610, RELATING TO TAX YEAR OF MOTOR VEHICLES, SO AS TO REMOVE REFERENCES TO VEHICLE LICENSE AND REPLACE WITH VEHICLE REGISTRATIONS, TO REMOVE REFERENCES AND PROCEDURES FOR TWO-YEAR VEHICLE LICENSES, TO PROVIDE AN EXCEPTION FOR TRANSFER OF THE LICENSE FROM ONE VEHICLE TO ANOTHER, AND TO PROVIDE THAT NOTICES OF SALES BY DEALERS MUST BE MADE TO THE DEPARTMENT OF MOTOR VEHICLES RATHER THAN THE DEPARTMENT OF REVENUE; TO AMEND SECTION 12-37-2630, RELATING TO MOTOR VEHICLE TAXES, SO AS TO REQUIRE THAT AN OWNER OF A VEHICLE SHALL MAKE A PROPERTY TAX RETURN TO THE AUDITOR WITHIN FORTY-FIVE DAYS OF THE VEHICLE BECOMING TAXABLE IN A COUNTY; TO AMEND SECTION 12-37-2660, RELATING TO MOTOR VEHICLE LICENSE REGISTRATIONS, SO AS TO REDUCE THE TIME THE DEPARTMENT OF MOTOR VEHICLES MUST PROVIDE A LIST OF LICENSE REGISTRATION APPLICATIONS TO THE COUNTY AUDITOR FROM NINETY TO SIXTY DAYS AND TO UPDATE THE REQUIRED FORM OF THE LISTINGS; TO AMEND SECTION 12-37-2725, RELATING TO THE TRANSFER OF THE TITLE OF A VEHICLE TO ANOTHER STATE, SO AS TO CHANGE THE LOCATION OF THE RETURN OF THE LICENSE PLATE AND VEHICLE REGISTRATION FROM THE COUNTY AUDITOR TO THE DEPARTMENT OF MOTOR VEHICLES, AND TO DELINEATE THE PROCESS FOR OBTAINING A TAX REFUND FOR THE PORTION OF THE TAX YEAR REMAINING; TO REPEAL SECTION 12-37-2735 RELATING TO THE ESTABLISHMENT OF THE PERSONAL PROPERTY TAX RELIEF FUND; TO AMEND SECTION 12-39-10, RELATING TO THE APPOINTMENT OF THE COUNTY AUDITOR, SO AS TO ELIMINATE THE FOUR YEAR TERM OF THE AUDITOR AND TO REQUIRE HIM TO TAKE THE OATH OF OFFICE BEFORE ENTERING INTO OFFICE; TO AMEND SECTION 12-39-40, AS AMENDED, RELATING TO APPOINTMENT OF A DEPUTY AUDITOR, SO AS TO REQUIRE THE APPOINTMENT TO BE FILED WITH THE STATE TREASURER INSTEAD OF THE COMPTROLLER GENERAL; TO AMEND SECTION 12-39-60, RELATING TO THE COUNTY AUDITOR, SO AS TO CHANGE THE DEADLINE FOR RECEIVING TAX RETURNS FROM APRIL FIFTEENTH TO APRIL THIRTIETH AND TO REDUCE THE REQUIREMENT OF PUBLIC NOTICE FOR A LOCATION TO RECEIVE RETURNS TO A PERMISSIVE AUTHORITY FOR THE PROVIDING OF THIS NOTICE; TO AMEND SECTION 12-39-120, RELATING TO THE POWER OF THE COUNTY AUDITOR TO ENTER INTO BUILDINGS THAT ARE NOT DWELLINGS TO DETERMINE VALUE, SO AS TO CHANGE THE DETERMINATION FROM THE VALUE OF ANY BUILDING TO THE VALUE OF ANY TAXABLE PERSONAL PROPERTY; TO AMEND SECTION 12-39-160, RELATING TO SPECIAL LEVIES, SO AS TO CHANGE THE REQUIREMENT THAT THE COUNTY AUDITOR REPORT THE AMOUNT OF PROPERTIES SUBJECT TO SPECIAL LEVIES TO THE COUNTY SUPERINTENDENT, BOARDS OF EDUCATION, AND BOARDS OF TRUSTEES, TO A PERMISSIVE AUTHORITY TO PROVIDE THE INFORMATION; TO AMEND SECTION 12-39-190, AS AMENDED, RELATING TO THE REPORTING OF REAL AND PERSONAL PROPERTY TAXES, SO AS TO ELIMINATE THE REQUIREMENT THAT THE REPORTING BE IN A NUMBER OF COLUMNS SPECIFIED BY THE DEPARTMENT OF REVENUE; TO AMEND SECTION 12-39-200, AS AMENDED, RELATING TO FORMS THE DEPARTMENT OF REVENUE MAY PRESCRIBE, SO AS TO ALLOW THE DEPARTMENT TO DETERMINE THE TYPES OF ACCEPTABLE FORMAT REQUIRED; TO AMEND SECTION 12-39-220, RELATING TO OMISSION OF NEW PROPERTY FROM THE COUNTY DUPLICATE, SO AS TO REQUIRE THE COUNTY AUDITOR TO NOTIFY IMMEDIATELY THE COUNTY ASSESSOR, TO ELIMINATE THE SPECIFICATION OF A TWENTY PERCENT PENALTY FOR UNPAID TAXES, TO REPLACE WITH ALL APPLICABLE PENALTIES, AND TO ELIMINATE DUPLICATE LANGUAGE IN THE CODE; TO AMEND SECTION 12-39-260, RELATING TO THE COUNTY AUDITOR'S RECORDS, SO AS TO REDUCE THE REQUIREMENT THAT AUDITORS KEEP RECORDS OF ALL SALES OR CONVEYANCES OF REAL PROPERTY TO A PERMISSIVE AUTHORITY TO KEEP THESE RECORDS; TO AMEND SECTION 12-39-270, AS AMENDED, RELATING TO THE COUNTY AUDITOR'S ABATEMENT BOOK, SO AS TO REMOVE THE PROVISION THAT REQUIRES THE ABATEMENT ALLOWED IN ANNUAL SETTLEMENTS BETWEEN THE AUDITOR AND THE TREASURER TO BE ACCORDING TO THE RECORD IN THE ABATEMENT BOOK; TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO COUNTY EQUALIZATION AND REASSESSMENT, SO AS TO REQUIRE THAT IN ORDER TO PROVE ELIGIBILITY FOR THE FOUR PERCENT HOME ASSESSMENT RATIO, THE OWNER-OCCUPANT MUST PROVIDE PROOF THAT ALL MOTOR VEHICLES REGISTERED IN HIS NAME WERE REGISTERED AT THAT SAME ADDRESS; TO AMEND SECTION 12-45-10, RELATING TO THE APPOINTMENT OF COUNTY TREASURERS, SO AS TO CHANGE THE OBLIGATION OF THE GOVERNOR TO APPOINT COUNTY TREASURERS TO MAKE IT A PERMISSIVE AUTHORITY TO DO SO; TO AMEND SECTION 12-45-35, AS AMENDED, RELATING TO THE APPOINTMENT OF DEPUTY COUNTY TREASURERS, SO AS TO CHANGE THE REQUIREMENT OF THE FILING OF THE APPOINTMENT WITH THE DEPARTMENT OF REVENUE TO THE FILING WITH THE STATE TREASURER; TO AMEND SECTION 12-45-40, RELATING TO THE PUBLICATION AND NOTICE OF CERTAIN

TAX RATES, SO AS TO CHANGE THE OBLIGATION TO PUBLISH IN ONE NEWSPAPER, TO REQUIRE PUBLICATION IN EITHER THE PRINT MEDIA OR ELECTRONICALLY, OR BOTH, AND TO REMOVE THE REQUIREMENT THAT THE PUBLICATION STATE THE RATE PERCENT OF THE STATE LEVY; TO AMEND SECTION 12-45-70, AS AMENDED, RELATING TO COLLECTION OF TAXES, SO AS TO CHANGE THE REQUIREMENT THAT THE OFFICIAL CHARGED WITH COLLECTING TAXES SHALL SEND A LIST OF TAXES PAID TO THE DEPARTMENT OF MOTOR VEHICLES INSTEAD OF THE DEPARTMENT OF PUBLIC SAFETY AND THAT THE DEPARTMENT OF MOTOR VEHICLES MAY ACCEPT THIS CERTIFICATION INSTEAD OF A TAX RECEIPT; TO AMEND SECTION 12-45-90, AS AMENDED, RELATING TO THE FORMS OF PAYMENT FOR TAXES, SO AS TO DELETE FROM THE ACCEPTABLE FORMS OF PAYMENT, JURY CERTIFICATES, CIRCUIT COURT WITNESS PER DIEMS, AND COUNTY CLAIMS; TO AMEND SECTION 12-45-120, RELATING TO DELINQUENT TAXATION, SO AS TO REPLACE THE DESIGNATION OF CHATTEL TAX WITH THE TERM PERSONAL TAX; TO AMEND SECTION 12-45-180, RELATING TO THE COLLECTION OF DELINQUENT TAXES, SO AS TO ADD THE OFFICE AUTHORIZED TO COLLECT DELINQUENT TAXES AS AN OFFICE AUTHORIZED TO WAIVE PENALTIES IN CASES OF IMPROPER MAILING OR ERROR; TO AMEND SECTION 12-45-185, AS AMENDED, RELATING TO THE WAIVER OF PENALTIES FOR DELINQUENT TAXES, SO AS TO ALLOW THE COUNTY TREASURER TO NOTIFY THE COUNTY AUDITOR OF SUCH WAIVERS; TO AMEND SECTION 12-45-260, RELATING TO THE MONTHLY FINANCIAL REPORTS OF COUNTY TREASURERS TO THE COUNTY SUPERVISORS, SO AS TO ELIMINATE THE REQUIREMENT THAT THE TREASURER MUST REPORT TO THE COUNTY SUPERVISORS ON THE FIFTEENTH OF EACH MONTH AND TO ALLOW THE TREASURERS TO REPORT MONTHLY; TO AMEND SECTION 12-45-300, RELATING TO THE AUDITOR'S LIST OF DELINQUENT TAXES, SO AS TO DELETE THE REQUIREMENT THAT THE AUDITOR MUST MAKE MARGINAL NOTATIONS AS TO THE REASONS THE TAXES WERE NOT COLLECTABLE, AND TO ELIMINATE THE REQUIREMENT THAT THE TREASURER MUST SIGN AND SWEAR TO THE LIST BEFORE THE AUDITOR; TO AMEND SECTION 12-45-420, RELATING TO THE WAIVER OF PENALTIES DUE TO ERRORS BY THE COUNTY BY A COMMITTEE MADE UP OF THE COUNTY AUDITOR, TREASURER, AND ASSESSOR, SO AS TO REQUIRE THAT THE WAIVER MUST BE BY MAJORITY VOTE OF THE COMMITTEE; TO AMEND SECTION 12-49-10, RELATING TO LIENS AND SUITS FOR THE COLLECTION OF TAXES, SO AS TO CHANGE THE DESIGNATION OF DEBTS PAYABLE TO THE STATE TO DEBTS PAYABLE TO THE COUNTY; TO AMEND SECTION 12-49-20, RELATING TO LIENS IN THE COLLECTION OF DELINQUENT TAXES, SO AS TO MOVE THE AUTHORITY OF THE COUNTY SHERIFF TO COLLECT DELINQUENT TAXES TO THE COUNTY TAX COLLECTOR; TO AMEND SECTION 12-49-85, AS AMENDED, RELATING TO UNCOLLECTABLE PROPERTY TAX FOR DERELICT MOBILE HOMES, SO AS TO CHANGE THE AUTHORITY FROM THE COUNTY AUDITOR TO THE COUNTY ASSESSOR, TO DETERMINE THE REMOVAL AND DISPOSAL OF A MOBILE HOME, TO INCLUDE THE REQUIREMENT THAT THE ASSESSOR REMOVE THE DERELICT HOME FROM HIS RECORDS AND THE AUDITOR TO REMOVE THE DERELICT HOME FROM THE DUPLICATE LIST; TO AMEND SECTION 12-49-910, RELATING TO THE SEIZURE OF PROPERTY SUBJECT TO A TAX LIEN BY THE SHERIFF OR COUNTY TAX COLLECTOR, SO AS TO REMOVE THE AUTHORITY OF THE SHERIFF TO LEVY AND SEIZE PROPERTY OF A DEFAULTING TAXPAYER; TO AMEND SECTION 12-49-920, RELATING TO THE SEIZURE OF PROPERTY FOR TAX DEFAULT BY THE COUNTY SHERIFF OR THE COUNTY TAX COLLECTOR, SO AS TO REMOVE THE AUTHORITY OF THE SHERIFF TO POSSESS THE SEIZED PROPERTY; TO AMEND SECTION 12-49-930, RELATING TO THE REMOVAL OR DESTRUCTION OF PERSONAL PROPERTY SUBJECT TO A TAX LIEN, SO AS TO REMOVE THE REFERENCE TO THE COUNTY SHERIFF; TO AMEND SECTION 12-49-940, RELATING TO THE DISPOSAL OF PERSONAL PROPERTY SEIZED DUE TO A TAX LIEN BY THE COUNTY SHERIFF OR TAX COLLECTOR, SO AS TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF TO ADVERTISE FOR THE SALE OF THE PROPERTY; TO AMEND SECTION 12-49-950, AS AMENDED, RELATING TO BIDDING ON PERSONAL PROPERTY SUBJECT TO A TAX LIEN BY THE FORFEITED LAND COMMISSION, SO AS TO ALLOW BIDS TO BE MADE ON BEHALF OF THE FORFEITED LAND COMMISSION; TO AMEND SECTION 12-49-960, RELATING TO THE SALE OF PROPERTY SUBJECT TO A TAX SALE, SO AS TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF; TO AMEND SECTION 12-49-1110, RELATING TO THE RIGHTS OF REAL PROPERTY MORTGAGES, SO AS TO CHANGE THE DEFINITION OF "TAX TITLE" FROM "A DEED FOR REAL PROPERTY AND A BILL OF SALE FOR PERSONAL PROPERTY" TO "A DEED FOR REAL PROPERTY OR A BILL OF SALE FOR PERSONAL PROPERTY"; TO AMEND SECTION 12-49-1150, RELATING TO THE NOTICE TO MORTGAGEE OF A TAX SALE, SO AS TO INCLUDE IN THE INFORMATION PROVIDED THE TAX MAP NUMBER OF THE PROPERTY; TO AMEND SECTION 12-49-1220, RELATING TO THE PROCEDURES FOR PROVIDING NOTICE OF TAX SALE OF MOBILE OR MANUFACTURED HOMES, SO AS TO SPECIFY THE FORMS OF LIENHOLDERS PROVIDED TO TAX COLLECTORS FOR NOTICE TO BE THOSE PROVIDED BY THE DEPARTMENT RESPONSIBLE FOR THE REGISTRATION OF MANUFACTURED HOMES; TO AMEND SECTION 12-49-1270, RELATING TO THE RIGHTS OF

THE LIENHOLDER IN A TAX SALE AND THE RIGHTS AND REMEDIES THAT ARE NOT AFFECTED BY COMPLIANCE OF THE INFORMATION PROVISIONS, SO AS TO CHANGE THE INFORMATION PROVIDED FROM THE AUDITOR TO THE ASSESSOR; TO AMEND SECTION 12-51-40, AS AMENDED, RELATING TO PROPERTY TAXES AND THE TREATMENT OF MOBILE HOMES AS PERSONAL PROPERTY, SO AS TO REMOVE THE REQUIREMENT OF WRITTEN NOTICE OF THE HOMES ANNEXATION TO THE LAND BY THE HOMEOWNER TO THE AUDITOR TO REQUIRE COMPLIANCE WITH DE-TITLING PROVISIONS OF THE MANUFACTURED HOUSING LAW AND TO ALLOW A COUNTY TO CONTRACT IN THE COLLECTION OF DELINQUENT TAXES; TO AMEND SECTION 12-51-55, AS AMENDED, RELATING TO THE BID ON PROPERTY SOLD FOR AD VALOREM TAXES, SO AS TO REMOVE THE PROVISIONS FOR THE APPLICATIONS OF THE FUNDS WHEN THE PROPERTY IS NOT REDEEMED; TO AMEND SECTION 12-51-80, RELATING TO THE SETTLEMENT BY THE TREASURER, SO AS TO INCREASE THE TIME OF SETTLEMENT TO THE POLITICAL SUBDIVISIONS FROM THIRTY DAYS TO FORTY-FIVE DAYS AFTER THE TAX SALE; TO REPEAL SECTION 12-59-30 RELATING TO THE SUFFICIENCY OF DEEDS OF LANDS FORFEITED TO THE STATE COMMISSIONS IN YEAR 1939; TO AMEND SECTION 12-59-40, RELATING TO FORFEITED LAND COMMISSIONS, SO AS TO INCLUDE LANDS FORFEITED TO COUNTY TAX COLLECTORS IN LANDS AUTHORIZED FOR SALE AND TO REMOVE THE STATE AS HOLDER OF PROPERTY HELD AND SOLD BY THE FORFEITED LAND COMMISSION; TO AMEND SECTION 12-59-50, RELATING TO THE FORFEITED LAND COMMISSION, SO AS TO REMOVE THE REFERENCE TO DELINQUENT STATE TAXES SUBJECT TO THESE PROVISIONS; TO AMEND SECTION 12-59-70, RELATING TO FORFEITED LAND COMMISSION SALES, SO AS TO REMOVE REFERENCE TO THE SHERIFF SUBMITTING TITLE TO THE COMMISSION AND TO REFERENCE THE COUNTY TAX COLLECTOR SUBMITTING TITLE TO THE COMMISSION; TO AMEND SECTION 12-59-80, RELATING TO THE FORFEITED LAND COMMISSION, SO AS TO DESIGNATE THE PROCEDURE FOR ACCEPTING BIDS FOR THE SALE OF FORFEITED PROPERTY; TO AMEND SECTION 12-59-90, RELATING TO FORFEITED LANDS TAX SALES, SO AS TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF TO EXECUTE DEEDS AND CONVEYANCES FOR FORFEITED LANDS AND TO AUTHORIZE THE COUNTY TAX COLLECTOR TO EXECUTE THE DEEDS AND CONVEYANCES; TO AMEND SECTION 12-59-100, RELATING TO THE TURNING OVER OF PROCEEDS OF A DELINQUENT TAX SALE BY THE FORFEITED LAND COMMISSION TO THE COUNTY TREASURER AND THE TREASURER TO DEPOSITING THESE FUNDS INTO THE COUNTY GENERAL FUND, SO AS TO DELETE THE PROVISION THAT THE TREASURER DO SO AT THE CLOSE OF THE FISCAL YEAR AND TO DELETE REFERENCES TO THE STATE INTERESTS IN THESE PROCEEDS; TO REPEAL SECTION 12-59-110 RELATING TO FEES AND COSTS OF THE SHERIFF FOR SERVICES PROVIDED TO THE FORFEITED LAND COMMISSION IN REGARD TO DELINQUENT TAX SEIZURES; TO AMEND SECTION 12-59-120, RELATING TO THE FORFEITED LAND COMMISSION, SO AS TO REPLACE REFERENCE TO THE COUNTY SHERIFF WITH THE COUNTY TAX COLLECTOR REGARDING THE ALLOWING OF AGENTS OF THE COMMISSION ACCESS TO EXECUTIONS ISSUED FOR THE COLLECTION OF TAXES; AND TO AMEND SECTION 12-60-1760, RELATING TO PROPERTY TAX PROTESTS, SO AS TO REPLACE THE COUNTY AUDITOR WITH THE COUNTY IN REGARD TO WHO IS OBLIGATED TO RATABLY APPORTION FEES, EXPENSES, DAMAGES, AND COSTS RESULTING IN DEFENDING A COURT ACTION, AND TO REPLACE THE COUNTY AUDITOR OR TREASURER WITH THE COUNTY AS TO WHO MAY CAUSE A MUNICIPALITY TO BE MADE A PARTY TO ANY ACTION INVOLVING A MUNICIPAL LEVY.

02/22/12 House Introduced and read first time (House Journal-page 127)

02/22/12 House Referred to Committee on Ways and Means (House Journal-page 127)