Session 112 - (1997-1998)

H 4854 General Bill, By Boan and R. Smith

A BILL TO AMEND TITLE 12, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAXATION, BY ADDING SECTION 12-45-420 SO AS TO ALLOW A COUNTY TREASURER TO WAIVE OR REDUCE TAX PENALTIES, BUT NO INTEREST; BY ADDING SECTION 12-49-85 SO AS TO PROVIDE A PROCEDURE FOR REMOVAL OF UNCOLLECTIBLE AD VALOREM PROPERTY TAXES FROM THE PROPERTY TAX LIST; TO AMEND SECTION 12-37-251, AS AMENDED, RELATING TO THE HOMESTEAD EXEMPTION FROM PROPERTY TAXATION, SO AS TO DELETE THE LIMIT ON THE REASSESSMENT MILLAGE RATE FOR REAL AND PERSONAL PROPERTY; TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO ASSESSMENT RATIOS FOR PROPERTY TAXATION, SO AS TO REQUIRE THE RECORDING OF A CONTRACT OF SALE WHEN THE FOUR PERCENT ASSESSMENT RATE ON A LEGAL RESIDENCE IS CLAIMED PURSUANT TO A CONTRACT OF SALE; TO AMEND SECTION 12-54-85, AS AMENDED, RELATING TO TIME LIMITS ON ASSESSMENT OF TAXES AND FEES, SO AS TO ESTABLISH THAT PROPERTY TAX ASSESSMENT OCCURS ON THE LATER OF THE LAST DAY THE TAX MAY BE PAID OR THE DATE OF THE TAX NOTICE; TO AMEND SECTION 12-60-2520, RELATING TO A TAXPAYER'S WRITTEN REQUEST TO MEET WITH THE ASSESSOR, SO AS TO REQUIRE CORRECTION OF THE ASSESSMENT UPON DETERMINATION THAT TAXPAYER'S WRITTEN REQUEST IS MERITORIOUS; TO AMEND SECTION 12-60-2550, RELATING TO APPEAL OF AN ASSESSMENT, SO AS TO ESTABLISH AN INTEREST RATE OF ONE-HALF OF ONE PERCENT EACH MONTH TO BE COLLECTED IN SPECIFIED CIRCUMSTANCES; TO AMEND SECTION 12-60-2910, AS AMENDED, RELATING TO A TAXPAYER'S REQUEST TO MEET WITH THE AUDITOR, SO AS TO FURTHER PROVIDE FOR WHEN THE OBJECTION TO THE TAX AND A REQUEST FOR A MEETING WITH THE AUDITOR MUST BE MADE; AND TO REPEAL SECTION 12-43-225 RELATING TO APPLICATIONS FOR SPECIAL ASSESSMENT RATIOS AND SECTION 12-49-80 RELATING TO COLLECTION OF BACK TAXES BY THE STATE WITHIN TEN YEARS OF THEIR DUE DATE.

03/19/98	**House**	**Introduced and read first time HJ-60**
03/19/98	**House**	**Referred to Committee on Ways and Means HJ-61**
04/08/98	**House**	**Committee report: Favorable with amendment Ways and Means HJ-44**
04/15/98	**House**	**Amended HJ-79**
04/15/98	**House**	**Debate interrupted HJ-81**
04/16/98	**House**	**Objection by Rep. Sheheen, Scott, Miller, Battle, Witherspoon, Spearman, Cave, Govan & Inabinett HJ-19**
04/16/98	**House**	**Requests for debate-Rep(s). Harrell, Klauber, Hawkins, Woodrum, Easterday, Leach, Hamilton, Campsen, Vaughn, & R. Smith & Knotts HJ-19**
04/21/98	**House**	**Amended HJ-64**
04/21/98	**House**	**Debate interrupted HJ-70**
04/22/98	**House**	**Debate adjourned until Tuesday, April 28, 1998 HJ-21**
04/29/98	**House**	**Debate adjourned until Thursday, April 30, 1998 HJ-50**
04/30/98	**House**	**Recommitted to Committee on Ways and Means HJ-25**