

Session 113 - (1999-2000)

H 4871 General Bill, By Robinson

Summary: Property tax assessments, jeopardy; contested case before Administrative Law Judge, Courts; Taxation, Revenue

A BILL TO AMEND SECTION 12-60-920, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DETERMINATION OF THE APPROPRIATENESS OF A JEOPARDY ASSESSMENT, SO AS TO PROVIDE FOR THE REQUEST FOR A CONTESTED CASE BY THE TAXPAYER BEFORE THE ADMINISTRATIVE LAW JUDGE DIVISION THROUGH THE DEPARTMENT OF REVENUE, TO ASSIGN BURDENS OF PROOF FOR DETERMINATION OF THE APPROPRIATENESS OF THE JEOPARDY ASSESSMENT AND ITS AMOUNT, TO PROVIDE FOR CONSEQUENCES OF VARIOUS DETERMINATIONS BY THE ADMINISTRATIVE LAW JUDGE, AND TO LIMIT JUDICIAL REVIEW TO APPEAL OF A FINAL AGENCY DETERMINATION OF THE APPROPRIATE AMOUNT FOR COLLECTION.

04/05/00 House Introduced and read first time HJ-35

04/05/00 House Referred to Committee on Ways and Means HJ-35