

## Session 117 - (2007-2008)

### H 4887 General Bill, By Kirsh and Cotty

*Similar (S 1309, H 4815)*

**Summary:** Motion Picture Incentive Act of 2008

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTIONS 12-54-52 AND 12-54-53 SO AS TO PROVIDE THAT, FOR PURPOSES OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE, INTERNAL REVENUE CODE SECTIONS 6694 AND 6695, RESPECTIVELY, ARE ADOPTED; AND TO AMEND SECTION 12-6-50, AS AMENDED, RELATING TO IRC SECTIONS ADOPTED BY THIS STATE, SO AS TO CONFORM TO THOSE ADDITIONS; TO AMEND SECTION 4-9-195, AS AMENDED, RELATING TO SPECIAL PROPERTY TAX ASSESSMENTS GRANTED TO CERTAIN PROPERTY, SO AS TO FURTHER PROVIDE FOR CERTIFICATION OF LOW AND MODERATE INCOME RENTAL PROPERTY THAT DOES OR DOES NOT QUALIFY FOR A HISTORICAL DESIGNATION; TO AMEND SECTION 11-35-5230, AS AMENDED, RELATING TO REGULATIONS FOR NEGOTIATIONS WITH STATE MINORITY FIRMS, SO AS TO CHANGE STATUTORY REFERENCES FROM "MINORITY FIRMS" TO "SOCIOALLY AND ECONOMICALLY DISADVANTAGED SMALL BUSINESSES", AND TO CHANGE THE DELINEATION OF THE TEN-YEAR PERIOD FOR WHICH THE SUBJECT TAX CREDIT MAY BE CLAIMED; TO AMEND SECTION 11-45-55, AS AMENDED, RELATING TO TAX CREDIT CERTIFICATES IN CONNECTION WITH THE VENTURE CAPITAL INVESTMENT ACT, SO AS TO PROVIDE FOR THE EXCHANGE OF INFORMATION AMONG CERTAIN DEPARTMENTS AND THEIR EMPLOYEES AND AGENTS; TO AMEND SECTION 12-2-20, AS AMENDED, RELATING TO THE DEFINITIONS OF "PERSON" AND "INDIVIDUAL" FOR PURPOSES OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE, SO AS TO CLARIFY THE MEANING OF "PERSON"; TO AMEND SECTION 12-6-590, AS AMENDED, RELATING TO TREATMENT OF "S" CORPORATIONS FOR TAX PURPOSES, SO AS TO INCLUDE ADDITIONAL REFERENCES TO THE INTERNAL REVENUE CODE FOR SIMILAR STATE TREATMENT; TO AMEND SECTION 12-6-2250, AS AMENDED, RELATING TO THE APPORTIONMENT OF INCOME DERIVED BY A TAXPAYER TO THE TAXPAYER'S CONDUCT OF BUSINESS IN THIS STATE, SO AS TO CHANGE THE WORD "ALLOCATED" TO "APPORTIONED"; TO AMEND SECTION 12-6-3360, AS AMENDED, RELATING TO THE JOB TAX CREDIT AGAINST THE STATE INCOME TAX, SO AS TO DELETE A REFERENCE TO GENERAL CONTRACTORS IN CONNECTION WITH THE TERM "CORPORATE OFFICE"; TO AMEND SECTION 12-6-3376, RELATING TO A CREDIT AGAINST THE STATE INCOME TAX FOR THE PURCHASE OR LEASE OF A PLUG-IN HYBRID VEHICLE, SO AS TO REQUIRE THAT THE CREDIT BE THE FIRST CLAIMED FOR THAT VEHICLE, TO PROVIDE FOR REGULATIONS PROMULGATED BY THE STATE ENERGY OFFICE, TO FURTHER PROVIDE FOR CLAIMING THE CAPPED CREDIT, AND TO PROVIDE FOR THE EFFECT OF A REPEAL OF THE CAPS ON THE CREDIT; TO AMEND SECTION 12-6-3377, RELATING TO THE ALTERNATIVE MOTOR VEHICLE FUEL CREDIT AGAINST THE STATE INCOME TAX, SO AS TO FURTHER PROVIDE FOR THE CALCULATION OF THE CREDIT FOR BUSINESS USE AND TO DELETE A PROVISION DEEMING THE FEDERAL TAX TREATMENT OF THE ALTERNATIVE FUEL CREDIT TO BE PERMANENT; TO AMEND SECTION 12-6-3535, AS AMENDED, RELATING TO A CREDIT AGAINST THE STATE INCOME TAX FOR REHABILITATION OF A HISTORIC STRUCTURE, SO AS TO INCLUDE A CREDIT AGAINST THE CORPORATE LICENSE FEES; TO AMEND SECTION 12-6-3585, AS AMENDED, RELATING TO THE INDUSTRY PARTNERSHIP FUND CREDIT AGAINST STATE TAXES, SO AS TO ALLOW THE CREDIT TO BE USED AGAINST THE TAXPAYER'S APPLICABLE STATE INCOME TAX, BANK TAX, INSURANCE PREMIUM TAX, OR LICENSE FEE LIABILITY; TO AMEND SECTION 12-6-3587, AS AMENDED, RELATING TO THE CREDIT AGAINST STATE INCOME TAX FOR THE PURCHASE AND INSTALLATION OF A SOLAR ENERGY SYSTEM, SO AS TO PROVIDE THAT THE CREDIT IS AVAILABLE FOR A BUILDING, OR BUILDINGS ON A SINGLE SITE, THAT THE CREDIT BE CLAIMED IN THE TAX YEAR THE INSTALLATION IS COMPLETED, AND THAT THE STATE ENERGY OFFICE PRESCRIBE CERTIFICATION REQUIREMENTS; TO AMEND SECTION 12-6-3630, RELATING TO A CREDIT AGAINST CERTAIN STATE TAXES FOR A CONTRIBUTION TO THE SOUTH CAROLINA HYDROGEN INFRASTRUCTURE DEVELOPMENT FUND, SO AS TO FURTHER PROVIDE FOR CLAIMING THE CREDIT; TO AMEND SECTION 12-6-5060, AS AMENDED, RELATING TO THE DESIGNATION OF CHARITABLE CONTRIBUTIONS ON THE STATE INCOME TAX RETURN, SO AS TO CHANGE AN ORGANIZATION'S NAME FROM "THE GIFT OF LIFE TRUST FUND OF SOUTH CAROLINA" TO "DONATE LIFE SOUTH CAROLINA"; TO AMEND SECTION 12-8-1530, RELATING TO WITHHOLDING AND REPORTING TAXES ON INCOME, SO AS TO AUTHORIZE THE DEPARTMENT OF REVENUE TO ALLOW A TAXPAYER TO WITHHOLD AND REPORT TAXES ANNUALLY ON INCOME FROM CERTAIN ACTIVITIES; TO AMEND SECTION 12-10-80, AS AMENDED, RELATING TO THE JOB DEVELOPMENT CREDIT IN CONNECTION WITH THE ENTERPRISE ZONE ACT OF 1995, SO AS TO PROVIDE FOR THE TREATMENT OF A RETURN OF AN OVERPAYMENT OF WITHHOLDING RESULTING FROM CLAIMING THE CREDITS; TO AMEND SECTION 12-20-100,

RELATING TO LICENSE TAX ON UTILITIES BASED ON PROPERTY VALUE AND GROSS RECEIPTS, SO AS TO DELETE A REFERENCE TO THE DEPARTMENT OF REVENUE; TO AMEND SECTION 12-20-105, AS AMENDED, RELATING TO CREDITS AGAINST ITS LICENSE TAX LIABILITY FOR A COMPANY WHO PAYS CASH FOR INFRASTRUCTURE FOR AN ELIGIBLE PRODUCT, SO AS TO PROVIDE FOR THE CONTINUATION OF ELIGIBILITY FOR THE CREDIT UNDER CERTAIN CIRCUMSTANCES FOR A COMPANY THAT CONTRIBUTES THE CASH TO A COUNTY OR POLITICAL SUBDIVISION FOR AN ELIGIBLE PRODUCT EVEN IF THE PROJECT IS DISPOSED OF OR REMAINS UNCOMPLETED; TO AMEND SECTION 12-36-910, AS AMENDED, RELATING TO THE STATE SALES TAX, SO AS TO DELETE A REDUNDANCY; TO AMEND SECTION 12-36-2120, AS AMENDED, RELATING TO EXEMPTIONS FROM THE STATE'S SALES TAX, SO AS TO SPECIFY NOTIFICATION REQUIREMENTS FOR CLAIMING THE EXEMPTION ON THE CONSTRUCTION MATERIALS USED IN CERTAIN SINGLE MANUFACTURING AND DISTRIBUTION FACILITIES AND TO PROVIDE FOR ASSESSMENT OF ANY TAX DUE, TO SPECIFY THAT THE EXEMPTION IN CONNECTION WITH THE SALE OF CURRENCY APPLIES TO CURRENCY THAT IS LEGAL TENDER, AND TO CLARIFY THE EXEMPTION AS TO DURABLE MEDICAL EQUIPMENT AND RELATED SUPPLIES; TO AMEND SECTION 12-37-90, RELATING TO RESPONSIBILITIES AND DUTIES OF ASSESSORS, SO AS TO DISALLOW THE ALTERATION OF AN ASSESSMENT BY THE DEPARTMENT OF REVENUE; TO AMEND SECTION 12-37-220, AS AMENDED, RELATING TO PROPERTIES EXEMPTED FROM THE ASSESSMENT OF PROPERTY TAXES, SO AS TO CORRECT A CROSS-REFERENCE AND TO MAKE A DEFINITIONAL CHANGE FOR "FULL-TIME" JOB; TO AMEND SECTION 12-44-30, AS AMENDED, RELATING TO DEFINITIONS FOR PURPOSES OF THE FEE IN LIEU OF TAX SIMPLIFICATION ACT, SO AS TO MODIFY A CROSS-REFERENCE IN THE DEFINITION OF "SPONSOR"; TO AMEND SECTION 12-54-85, AS AMENDED, RELATING TO TIME LIMITATION FOR ASSESSMENT OF TAXES OR FEES BY THE DEPARTMENT OF REVENUE, SO AS TO PROVIDE FOR THE INSTANCE OF A TAXPAYER LACKING A VALID BUSINESS PURPOSE; TO AMEND SECTION 12-54-240, AS AMENDED, RELATING TO DISCLOSURE OF RECORDS AND REPORTS BY AGENTS OF THE DEPARTMENT OF REVENUE, SO AS TO PROVIDE THAT THE DISCLOSURE BE WILFUL FOR CRIMINAL PENALTIES AND TERMINATION TO ATTACH AND SO AS TO CITE THE AGENTS AND EMPLOYEES OF SEVERAL AGENCIES; TO AMEND SECTION 12-54-250, AS AMENDED, RELATING TO PAYMENT TO THE DEPARTMENT OF REVENUE IN READILY AVAILABLE FUNDS, SO AS TO REQUIRE THE PAYMENT OF A PERSON OWING FIFTEEN THOUSAND DOLLARS OR MORE OR A WITHHOLDING AGENT MAKING AT LEAST TWENTY-FOUR PAYMENTS A YEAR, TO PROVIDE FOR EXEMPTIONS BY THE DEPARTMENT, AND TO REQUIRE ELECTRONIC FILING OF THE ACCOMPANYING RETURNS; TO AMEND SECTION 12-60-20, AS AMENDED, RELATING TO THE GENERAL ASSEMBLY'S INTENT IN CONNECTION WITH A DISPUTE INTERPRETED AND CONSTRUED PURSUANT TO THE SOUTH CAROLINA REVENUE PROCEDURES ACT, SO AS TO CLARIFY CERTAIN LANGUAGE; TO AMEND SECTION 12-60-510, AS AMENDED, RELATING TO EXHAUSTION OF REMEDIES BEFORE REQUESTING A HEARING BEFORE THE ADMINISTRATIVE LAW COURT IN CONNECTION WITH THE REVENUE PROCEDURES ACT, SO AS TO DISALLOW THE REMOVAL OF AN ASSESSMENT AGAINST A DEFAULTING TAXPAYER BY THE COURT; TO AMEND SECTION 12-63-20, RELATING TO THE ENERGY FREEDOM AND RURAL DEVELOPMENT ACT, SO AS TO DEFINE "BIODIESEL" FOR THAT PURPOSE AND TO REFERENCE THE DATE OF PURCHASE OF THE VEHICLE OR THE CONVERSION EQUIPMENT FOR PURPOSES OF CLAIMING A REBATE AGAINST THE SALES TAX; TO AMEND SECTION 44-43-1360, AS AMENDED, RELATING TO THE CHANGE FROM "GIFT OF LIFE TRUST FUND" TO "DONATE LIFE SOUTH CAROLINA", SO AS TO CORRECT A CROSS-REFERENCE; TO AMEND SECTION 46-3-260, RELATING TO THE ESTABLISHMENT OF THE SOUTH CAROLINA RENEWABLE ENERGY INFRASTRUCTURE DEVELOPMENT FUND, SO AS TO PROVIDE FOR ADMINISTRATION OF THE FUND BY THE DEPARTMENT OF AGRICULTURE IN COORDINATION WITH THE STATE ENERGY OFFICE; TO ADD CHAPTER 64 TO TITLE 12 SO AS TO ENACT THE "SOUTH CAROLINA TEXTILES COMMUNITIES REVITALIZATION ACT", PROVIDING FOR DEFINITIONS OF "TEXTILE MILL", "TEXTILE MILL SITE", AND "NOTICE OF INTENT TO REHABILITATE", AND AN ENHANCED DEFINITION OF "REHABILITATION EXPENSES"; FOR TAX CREDITS AGAINST LOCAL PROPERTY TAXES OR STATE INCOME TAX AND CORPORATE LICENSE TAX, IN ADDITION TO THE TAX CREDIT FOR EXPENSES INCURRED IN THE REHABILITATION OF A HISTORIC STRUCTURE; FOR THE AMOUNT OF THE CREDITS AND PROCESSES FOR CLAIMING THEM INCLUDING REQUIREMENT OF FILING A NOTICE OF INTENT TO REHABILITATE; TO REPEAL CHAPTER 32 OF TITLE 6 RELATING TO THE SOUTH CAROLINA TEXTILES COMMUNITIES REVITALIZATION ACT; TO ADD CHAPTER 66 TO TITLE 12 SO AS TO ENACT THE "SOUTH CAROLINA RETAIL FACILITY REVITALIZATION ACT", PROVIDING FOR DEFINITIONS OF "RETAIL FACILITY", "RETAIL FACILITY SITE", AND "NOTICE OF INTENT TO REHABILITATE", AND AN ENHANCED DEFINITION OF "REHABILITATION EXPENSES"; FOR TAX CREDITS AGAINST LOCAL PROPERTY TAXES OR STATE INCOME TAX AND CORPORATE LICENSE TAX, IN ADDITION TO THE TAX CREDIT FOR EXPENSES INCURRED IN THE

REHABILITATION OF A HISTORIC STRUCTURE; FOR THE AMOUNT OF THE CREDITS AND PROCESSES FOR CLAIMING THEM INCLUDING REQUIREMENT OF FILING A NOTICE OF INTENT TO REHABILITATE; TO REPEAL CHAPTER 34 OF TITLE 6 RELATING TO THE SOUTH CAROLINA RETAIL FACILITY REVITALIZATION ACT; TO ADD CHAPTER 68 TO TITLE 12 SO AS TO ENACT THE "SOUTH CAROLINA MOTION PICTURE INCENTIVE ACT OF 2008", REVISING AND UPDATING TAX INCENTIVES FOR MOTION PICTURE PRODUCTIONS IN THIS STATE BY ADDING AND MODERNIZING DEFINITIONS, MAKING TECHNICAL CORRECTIONS, ELIMINATING THE REBATE OF STATE AND LOCAL SALES TAXES PROVIDED UNDER FORMER LAW, PROVIDING FOR THE CARRY FORWARD OF REBATE FUNDS TO AVOID MULTIPLE APPLICATIONS, CLARIFYING THE WAGE INCENTIVE AND RESIDENT HIRING BONUS, ESTABLISHING A FIVE-YEAR APPRENTICESHIP PROGRAM, INCREASING THE NUMBER OF DAYS STATE PROPERTY MAY BE USED WITHOUT FEE FROM SEVEN TO TEN DAYS, AND PROVIDING ADDITIONAL REQUIREMENTS FOR FILM CREDITS FOR THIS STATE; TO REPEAL CHAPTER 62 OF TITLE 12 RELATING TO THE SOUTH CAROLINA MOTION PICTURE INCENTIVE ACT; TO EXEMPT FROM THE ADMISSIONS LICENSE TAX FOR THE FIVE YEARS BEGINNING JULY 1, 2008, ALL PAID ADMISSIONS TO A MOTORSPORTS ENTERTAINMENT COMPLEX AND TO DEFINE MOTORSPORTS ENTERTAINMENT COMPLEX; TO AMEND SECTIONS 4-12-30 AND 4-29-67, BOTH AS AMENDED, RELATING TO FEES IN LIEU OF PROPERTY TAXES, SO AS TO PROVIDE FOR THE TREATMENT OF REPLACEMENT PROPERTY, TO REVISE FEE FILING REQUIREMENTS AND PROVIDE A CIVIL PENALTY FOR VIOLATIONS, TO PROVIDE FURTHER FOR PROPERTY ELIGIBLE FOR THE FEE; TO AMEND SECTION 12-6-3410, AS AMENDED, RELATING TO THE CORPORATE HEADQUARTERS INCOME TAX CREDIT, SO AS TO REVISE DEFINITIONS RELATING TO ENTITIES ELIGIBLE FOR THE CREDIT; TO AMEND SECTIONS 12-44-30, 12-44-50, 12-44-60, 12-44-90, AND 12-44-110, ALL AS AMENDED, RELATING TO DEFINITIONS, FEE AGREEMENTS, REPLACEMENT PROPERTY, FILING OF RETURNS AND PAYMENTS, AND PROPERTY INELIGIBLE FOR FEES IN LIEU OF TAX AND EXCEPTIONS THERETO, FOR PURPOSES OF THE FEE IN LIEU OF TAX SIMPLIFICATION ACT OF 1997, SO AS TO PROVIDE THAT THE BENEFITS OF TAX EXEMPTIONS AND THE FEE AGREEMENT ENDS AFTER THE TERMINATION DATE, TO PROVIDE FOR THE TREATMENT OF REPLACEMENT PROPERTY, TO REVISE FEE FILING REQUIREMENTS AND PROVIDE A CIVIL PENALTY FOR VIOLATIONS, AND TO PROVIDE FURTHER FOR PROPERTY ELIGIBLE FOR THE FEE; TO AMEND SECTION 12-6-3600, AS AMENDED, RELATING TO A TAX CREDIT FOR ETHANOL AND BIODIESEL PRODUCTION FACILITIES, SECTION 12-6-3610, AS AMENDED, RELATING TO A TAX CREDIT FOR THE USE OF PROPERTY IN CONNECTION WITH DISTRIBUTION OR DISPENSING OF RENEWABLE FUEL, SECTION 12-6-3620, AS AMENDED, RELATING TO A TAX CREDIT FOR THE PURCHASE AND INSTALLATION OF EQUIPMENT TO PRODUCE ENERGY FROM BIOMASS RESOURCES, AND SECTION 12-6-3631, RELATING TO A TAX CREDIT FOR BIODIESEL RESEARCH AND DEVELOPMENT EXPENDITURES, ALL SO AS TO PROVIDE FOR THE QUALIFICATION FOR THE CREDITS, THE PROCESSES FOR CLAIMING THE CREDITS FOR THE PREVIOUS CALENDAR YEAR, CLARIFICATION AND DEFINITION OF ADDITIONAL TERMS, AND EFFECTS OF REPEALS OF THE CREDIT CAPS, AND TO DELETE THE CAP ON THE CREDIT IN CONNECTION WITH DISTRIBUTION AND DISPENSING OF RENEWABLE FUEL; TO AMEND SECTION 12-14-80, AS AMENDED, RELATING TO THE ECONOMIC IMPACT ZONE TAX CREDIT, SO AS TO RESTATE THE CREDIT AS AN INVESTMENT TAX CREDIT, PROVIDE THAT THE CREDIT IS AVAILABLE FOR THE PLACEMENT IN SERVICE OF CERTAIN QUALIFIED EQUIPMENT AND A COMMITMENT TO THE REQUIRED CAPITAL INVESTMENT, PROVIDE FOR QUALIFICATIONS FOR AND LIMITATIONS ON THE CREDIT, AND TO PROVIDE FOR THE PROCESS FOR CLAIMING THE CREDIT; TO AMEND SECTION 12-28-110, AS AMENDED, RELATING TO DEFINITIONS IN CONNECTION WITH MOTOR FUELS SUBJECT TO USER FEES, SO AS TO ADD FUEL GRADE ETHANOL; TO AMEND SECTION 12-28-310, AS AMENDED, RELATING TO IMPOSITION OF THE USER FEE ON MOTOR FUELS, SO AS TO INCLUDE FUEL GRADE ETHANOL; TO AMEND SECTION 12-28-710, RELATING TO EXEMPTION FROM THE USER FEE ON MOTOR FUEL, SO AS TO EXCLUDE THE EXEMPTION FOR KEROSENE AND DIESEL FUEL WHEN THEY ARE USED TO PROPEL A VEHICLE ON THE HIGHWAY; TO AMEND SECTION 12-28-790, AS AMENDED, RELATING TO REFUND CLAIMS, SO AS TO FURTHER PROVIDE FOR THE CLAIM PROCESS; TO AMEND SECTION 12-28-905, AS AMENDED, RELATING TO THE USER FEE ON FUELS IMPORTED TO THIS STATE, SO AS TO DELETE REFERENCES TO FUEL IMPORTED BY A LICENSED OCCASIONAL IMPORTER AND MAKE TECHNICAL CHANGES; TO AMEND SECTION 12-28-925, AS AMENDED, RELATING TO COLLECTION OF THE USER FEE BY CERTAIN SELLERS, SO AS TO DELETE REFERENCE TO A BONDED IMPORTER; TO AMEND SECTION 12-28-975, AS AMENDED, RELATING TO DIVERSION OF MOTOR FUEL SUBJECT TO THE USER FEE, SO AS TO PROVIDE TIME REQUIREMENTS FOR A LICENSED OR UNLICENSED IMPORTER FOR NOTIFYING THE STATE OF THE DIVERSION AND PAYING THE FEE TO THE STATE, TO DELETE REFERENCES TO REGULATIONS ESTABLISHING THOSE REQUIREMENTS FOR LICENSED IMPORTERS, AND TO DELETE PROVISIONS FOR SUPPLIERS TO ASSUME THE LIABILITY OF IMPORTERS OR CLAIMS OF

EXPORTERS; TO AMEND SECTION 12-28-990, AS AMENDED, RELATING TO LIABILITY OF CERTAIN VENDORS OF MOTOR FUELS SUBJECT TO THE USER FEE FOR THE UNPAID FEE, SO AS TO PROVIDE FOR PAYMENT OF THE FEE; TO AMEND SECTION 12-28-1125, AS AMENDED, RELATING TO IMPORTERS' LICENSES, SO AS TO DELETE REFERENCE TO AN OCCASIONAL IMPORTER'S LICENSE AND TO REDUCE THE FEE FOR A BONDED IMPORTER'S LICENSE; TO AMEND SECTION 12-28-1130, AS AMENDED, RELATING TO TANK WAGON IMPORTERS OF MOTOR FUEL, SO AS TO DELETE THE EXEMPTION FOR AN IMPORTER OTHERWISE LICENSED AS AN IMPORTER; TO AMEND SECTION 12-28-1139, AS AMENDED, RELATING TO LICENSING OF PERSONS LIABLE FOR THE USER FEE, SO AS TO PROVIDE FOR A BLENDER/VENDOR LICENSE AND A MANUFACTURER'S LICENSE; TO AMEND SECTION 12-28-1155, AS AMENDED, RELATING TO BONDING OF SUPPLIERS OF MOTOR FUEL SUBJECT TO THE USER FEE, SO AS TO EXEMPT CERTAIN VENDORS AND MANUFACTURERS FROM THE BONDING REQUIREMENT; TO AMEND SECTION 12-28-1300, AS AMENDED, RELATING TO REPORTING REQUIREMENTS, SO AS TO DELETE REFERENCE TO A CUSTOMER'S USER FEE LIABILITY; TO AMEND SECTION 12-28-1310, AS AMENDED, RELATING TO VERIFIED STATEMENTS FILED BY LICENSED BONDED IMPORTERS, SO AS TO FURTHER PROVIDE FOR THE INFORMATION REQUIRED; TO AMEND SECTION 12-28-1370, AS AMENDED, RELATING TO A TRANSPORTER OF MOTOR FUEL, SO AS TO MAKE A TECHNICAL CHANGE; TO AMEND SECTION 12-28-1390, AS AMENDED, RELATING TO A VENDOR OF FUELS NOT SUBJECT TO THE USER FEE, AND TO ADD SECTIONS 12-28-1396 AND 12-28-1397, ALL SO AS TO PROVIDE FOR THE TIME REQUIREMENTS FOR REPORTING AND PAYING THE USER FEE; TO AMEND SECTIONS 12-28-1535, 12-28-1540, 12-28-1545, 12-28-1720, AND 12-28-1730, ALL AS AMENDED, AND ALL RELATING TO RESTRICTIONS ON SELLING, USING, DELIVERING, STORING, OR IMPORTING MOTOR FUELS SUBJECT TO THE USER FEE, ALL SO AS TO PROVIDE FOR CIVIL PENALTIES AND TO DELETE CRIMINAL PENALTIES EXCEPT AS TO NONPAYMENT OF THE USER FEE OVER TO THE STATE; TO REPEAL SECTION 12-28-1305 RELATING TO THE LICENSED OCCASIONAL IMPORTER; TO ADD SECTION 12-59-85 SO AS TO PROVIDE THAT A FORFEITED LAND COMMISSION MAY REFUSE TO ACCEPT TITLE TO PROPERTY BID ON BY THE COUNTY AUDITOR; TO AMEND SECTION 12-37-220, AS AMENDED, RELATING TO PROPERTY EXEMPTED FROM TAXATION IN THIS STATE, SO AS TO EXEMPT A MOBILE HOME WORTH LESS THAN TWO THOUSAND FIVE HUNDRED DOLLARS; TO AMEND SECTION 12-37-714, AS AMENDED, RELATING TO PROPERTY TAXATION OF A BOAT FOR THE TIME PERIOD IN WHICH IT IS LOCATED IN THIS STATE, SO AS TO REVISE THE TIME PERIODS; TO AMEND SECTION 12-37-2725, AS AMENDED, RELATING TO REGISTRATION OF A LICENSED VEHICLE IN ANOTHER STATE, SO AS TO PROVIDE FOR A RECEIPT FORM TO SUBSTITUTE FOR RETURN OF THE LICENSE PLATE AND REGISTRATION CERTIFICATE TO THIS STATE; TO AMEND SECTION 12-39-220, RELATING TO ASSESSMENT OF REAL ESTATE OMITTED FROM A DUPLICATE OR RETURN, SO AS TO INCLUDE PERSONAL PROPERTY; TO AMEND SECTION 12-51-50, AS AMENDED, RELATING TO SALE OF PROPERTY AT A TAX SALE, SO AS TO PROVIDE THAT THE SALE OCCUR ON AN ADVERTISED DATE AND TO DELETE THE REQUIREMENT OF REGULAR HOURS; TO AMEND SECTION 12-51-70, RELATING TO A DEFAULTING BIDDER IN A TAX SALE, SO AS TO INCREASE HIS LIABILITY FROM THREE HUNDRED TO ONE THOUSAND DOLLARS; TO AMEND SECTION 12-54-85, AS AMENDED, RELATING TO COLLECTION AND ENFORCEMENT OF TAXES, SO AS TO PROVIDE FOR A TIME LIMITATION FOR ASSESSMENT OF TAXES OR FEES FOR PROPERTY OMITTED FROM A DUPLICATE OR RETURN; TO AMEND SECTION 61-6-20, AS AMENDED, RELATING TO DEFINITIONS FOR PURPOSES OF THE ALCOHOLIC BEVERAGE CONTROL ACT, SO AS TO SPECIFICALLY DESCRIBE ACTIVITIES THAT CONSTITUTE "BONA FIDE ENGAGED PRIMARILY AND SUBSTANTIALY IN THE PREPARATION AND SERVING OF MEALS"; TO AMEND SECTION 61-6-1610, AS AMENDED, RELATING TO A LICENSED PREMISES "BONA FIDE ENGAGED PRIMARILY AND SUBSTANTIALY IN THE PREPARATION AND SERVING OF MEALS", SO AS TO ADD DEFINITIONS AND TO PROVIDE FOR DISPLAY OF THE LICENSE; TO AMEND SECTION 61-6-2010, AS AMENDED, RELATING TO A FIFTY-TWO WEEK TEMPORARY PERMIT, SO AS TO PROVIDE FOR A PRORATED REFUND UNDER CERTAIN CIRCUMSTANCES; TO AMEND SECTION 12-6-40, AS AMENDED, RELATING TO THE APPLICATION OF THE FEDERAL INTERNAL REVENUE CODE TO STATE TAX LAWS, SO AS TO INCLUDE THE IRC AS AMENDED THROUGH 2007; TO AMEND SECTION 12-6-1120, AS AMENDED, RELATING TO COMPUTATION OF SOUTH CAROLINA GROSS INCOME, SO AS TO EXCLUDE TIER III RAILROAD RETIREMENT BENEFITS; TO AMEND SECTION 12-28-955, RELATING TO RETAINING A PORTION OF THE USER FEE FOR ADMINISTRATIVE COSTS, SO AS TO DELETE THE RETENTION IN FAVOR OF REQUESTING A REFUND FROM THE DEPARTMENT OF REVENUE IN SPECIFIED AMOUNTS FOR EXPENSES OR ANNUAL ADMINISTRATIVE COSTS; TO AMEND SECTION 12-44-30, AS AMENDED, RELATING TO DEFINITIONS FOR PURPOSES OF THE FEE IN LIEU OF TAX SIMPLIFICATION ACT, SO AS TO MODIFY A CROSS REFERENCE IN THE DEFINITION OF "SPONSOR"; TO ADD SECTION 12-45-17 SO AS TO REQUIRE ANNUAL CONTINUING EDUCATION TRAINING FOR COUNTY TAX COLLECTORS; AND TO AMEND SECTION 12-54-70, AS

AMENDED, RELATING TO EXTENSIONS OF TIME FOR THE FILING OF TAX RETURNS OR PAYMENT OF TAXES DUE, SO AS TO CONFORM THE EXTENSION TO THE CORRESPONDING FEDERAL EXTENDED TIME PERIOD.

<b>03/26/08</b>	<b>House</b>	<b>Introduced and read first time HJ-7</b>
<b>03/26/08</b>	<b>House</b>	<b>Referred to Committee on Ways and Means HJ-17</b>
<b>04/02/08</b>	<b>House</b>	<b>Member(s) request name added as sponsor: Cotty</b>
<b>04/17/08</b>	<b>House</b>	<b>Committee report: Favorable with amendment Ways and Means HJ-5</b>
<b>04/23/08</b>	<b>House</b>	<b>Debate interrupted HJ-18</b>
<b>04/23/08</b>	<b>House</b>	<b>Amended HJ-31</b>
<b>04/23/08</b>	<b>House</b>	<b>Read second time HJ-59</b>
<b>04/24/08</b>	<b>House</b>	<b>Read third time and sent to Senate HJ-21</b>
<b>04/24/08</b>	<b>Senate</b>	<b>Introduced and read first time SJ-7</b>
<b>04/24/08</b>	<b>Senate</b>	<b>Referred to Committee on Finance SJ-7</b>