

## Session 113 - (1999-2000)

### H 4904 General Bill, By Robinson

#### *Similar (S 1335)*

**Summary:** Revenue Department, Taxation; Property assessments, Income tax, returns; Electronic Commerce, Internet, Computers

A BILL TO AMEND SECTION 12-2-75, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO SIGNATORIES TO TAX RETURNS, SO AS TO PROVIDE FOR SIGNATURE BY THE MANAGER OR AUTHORIZED GENERAL PARTNER OF A PARTNERSHIP RETURN AND FOR SIGNATURE BY AN AUTHORIZED OFFICER OR OWNER OF AN ENTITY OTHER THAN A CORPORATION, PARTNERSHIP, OR TRUST AND ESTATE, AND TO PROVIDE FOR OTHER AUTHORIZATIONS FOR SIGNING, INCLUDING FILING AND DEPOSITING SIGNATURES WITH AND KEEPING OR FORWARDING SIGNATURES BY A THIRD PARTY; BY ADDING SECTION 12-4-780 TO CHAPTER 4, TITLE 12 SO AS TO PROVIDE FOR PAYMENTS TO THE DEPARTMENT OF REVENUE BY CREDIT CARD; TO AMEND SECTION 12-6-4910, AS AMENDED, RELATING TO PERSONS AND ENTITIES REQUIRED TO MAKE A STATE INCOME TAX RETURN, SO AS TO INCLUDE AN INDIVIDUAL WHOSE FEDERAL FILING STATUS IS MARRIED, FILING SEPARATELY, AND WHOSE SPOUSE DOES NOT ITEMIZE DEDUCTIONS AMONG THOSE WHO MUST FILE IF THEY HAVE A GROSS INCOME OF A CERTAIN SUM, WITHOUT REGARD TO ANY REDUCTION FOR THE RETIREMENT INCOME DEDUCTION; TO AMEND SECTION 12-8-550, RELATING TO WITHHOLDING OF PAYMENTS MADE TO A NONRESIDENT, SO AS TO EXEMPT PAYMENTS MADE ON PURCHASE ORDERS FOR TANGIBLE PERSONAL PROPERTY WHEN NOT ACCOMPANIED BY SERVICES PERFORMED IN THIS STATE; TO AMEND SECTION 12-8-580, RELATING TO WITHHOLDING INCOME TAX BY THE BUYER OF REAL PROPERTY OR ASSOCIATED TANGIBLE PERSONAL PROPERTY FROM A NONRESIDENT SELLER, SO AS TO EXCLUDE THE SALE OF A PRINCIPAL RESIDENCE FROM THE DESCRIPTION OF A "SALE"; TO AMEND SECTION 12-10-35, AS AMENDED, RELATING TO MORATORIUM ON STATE CORPORATE INCOME TAXES FOR JOB CREATION, SO AS TO PROVIDE FOR CALCULATION OF THE STATE AVERAGE UNEMPLOYMENT RATE BASED ON THE TWO MOST RECENT CALENDAR YEARS OF AVAILABLE DATA INSTEAD OF THE LAST TWO COMPLETED CALENDAR YEARS; TO AMEND CHAPTER 6, TITLE 12, RELATING TO THE SOUTH CAROLINA INCOME TAX ACT, BY ADDING SECTION 12-6-5095 SO AS TO PROVIDE FOR THE ROUNDING TO THE NEAREST WHOLE DOLLAR OF AMOUNTS OF FILED RETURNS; TO AMEND SECTION 12-36-550, RELATING TO THE DURATION OF VALIDITY OF A RETAIL SALES LICENSE, SO AS TO PROVIDE FOR DETERMINING IF A RETAILER IS CONTINUING IN THE SAME BUSINESS; TO AMEND SECTION 12-36-2670, RELATING TO ADMINISTRATION OF OATHS AND TAKING ACKNOWLEDGEMENTS IN CONNECTION WITH TAX RETURNS OR REPORTS, SO AS TO CHANGE REFERENCES FROM "COMMISSIONERS" AND "COMMISSION" TO "DIRECTOR" AND "DEPARTMENT"; TO AMEND SECTION 12-36-2120, AS AMENDED, RELATING TO EXEMPTIONS FROM THE SALES AND USE TAX, SO AS TO DELETE CERTAIN EFFECTIVE DATES; TO AMEND SECTION 12-44-160, RELATING TO LIBERAL CONSTRUCTION OF CHAPTER 44, THE "FEE IN LIEU TAX SIMPLIFICATION ACT OF 1997", SO AS TO PROVIDE FOR A PROCEDURE FOR QUALIFICATION OF ECONOMIC DEVELOPMENT PROPERTY FOR PAYMENT OF A FEE IN LIEU OF TAXES PURSUANT TO CHAPTER 12 OF TITLE 4 OR SECTION 4-29-67 IF THE FEE IN LIEU OF TAX SIMPLIFICATION ACT IS DETERMINED TO BE UNCONSTITUTIONAL OR OTHERWISE ILLEGAL; TO AMEND SECTION 12-54-25, AS AMENDED, RELATING TO INTEREST DUE ON LATE TAXES, SO AS TO PROVIDE FOR CALCULATION OF THE INTEREST AMOUNT DUE WHEN NO RETURN IS REQUIRED ON A CERTAIN DATE; TO AMEND SECTION 12-54-43, RELATING TO CIVIL PENALTIES AND DAMAGES IN CONNECTION WITH TAX COLLECTION AND ENFORCEMENT, SO AS TO DELETE THE MINIMUM PENALTY OF ONE HUNDRED DOLLARS OR ONE HUNDRED PERCENT OF THE TAX OWED AS PRESCRIBED FOR FAILURE TO FILE A RETURN FOR TAX WITHIN SIXTY DAYS; AND TO AMEND SECTION 12-54-100, RELATING TO EXAMINATION OF A TAXPAYER'S RECORDS, EQUIPMENT, AND LICENSES IN ENFORCEMENT OF THE STATE'S TAX LAWS, SO AS TO PROVIDE THAT THE DIRECTOR OF THE DEPARTMENT OF REVENUE, OR HIS AGENT, HAS ACCESS TO THE TAXPAYER'S PLACE OF BUSINESS, TANGIBLE PERSONAL PROPERTY, FACILITIES, COMPUTERS, COMPUTER PROGRAMS, AND ELECTRONIC DATA IN ADDITION TO RECORDS, EQUIPMENT, AND LICENSES, TO REQUIRE THAT THE TAXPAYER FACILITATE THE EXAMINATION, AND TO ALLOW THE DIRECTOR TO USE REASONABLE AUDIT METHODS, INCLUDING SAMPLING; TO AMEND SECTION 12-54-227, AS AMENDED, RELATING TO OUT-OF-STATE COLLECTION OF DELINQUENT TAXES, SO AS TO AUTHORIZE THE DEPARTMENT OF REVENUE TO REFUND SERVICES FEES TO A COLLECTION AGENCY IF IT REMITS GROSS FUNDS AND TO CHANGE "COMMISSION" TO "DEPARTMENT"; TO AMEND SECTION 12-54-240, AS AMENDED, RELATING TO DISCLOSURE OF RECORDS AND FILINGS OF THE DEPARTMENT OF REVENUE, SO AS TO ALLOW DISCLOSURE OF INFORMATION FILED IN CONNECTION WITH THE ACCOMMODATIONS TAX AND THE TOURISM ADMISSIONS TAX; TO AMEND

SECTION 12-60-3370, RELATING TO BOND REQUIREMENTS FOR APPEAL OF A DECISION PURSUANT TO THE REVENUE PROCEDURES ACT, SO AS TO DELETE THE REQUIREMENT THAT THE BOND COVER PENALTY AMOUNTS; TO AMEND SECTION 26-5-20, RELATING TO THE PURPOSES OF THE ELECTRONIC COMMERCE ACT, SO AS TO PROVIDE THAT A FURTHER PURPOSE OF THE ACT IS TO FACILITATE AND PROMOTE INTERSTATE AND INTERNATIONAL USE OF ELECTRONIC COMMERCE AND ONLINE GOVERNMENT; TO AMEND ARTICLE 3, CHAPTER 5 OF TITLE 26, RELATING TO THE ELECTRONIC COMMERCE ACT AND ELECTRONIC SIGNATURES AND RECORDS, BY ADDING SECTION 26-5-370 SO AS TO PROVIDE THAT ELECTRONIC SIGNATURES OR RECORDS FROM OTHER JURISDICTIONS HAVING COMMENSURATE REQUIREMENTS AND WHICH GRANT RECIPROCAL RECOGNITION TO ELECTRONIC SIGNATURES OR RECORDS FROM SOUTH CAROLINA MUST BE AFFORDED THE SAME STATUS, EFFECT, VALIDITY, AND ENFORCEABILITY AS THOSE RECOGNIZED UNDER SOUTH CAROLINA'S ELECTRONIC COMMERCE ACT; TO AMEND CHAPTER 5, TITLE 26, RELATING TO THE ELECTRONIC COMMERCE ACT, BY ADDING ARTICLE 7 SO AS TO PROVIDE FOR THE APPLICABILITY OF THE COMPUTER CRIME ACT TO THE ELECTRONIC COMMERCE ACT; AND TO REPEAL SECTION 12-4-755 RELATING TO APPEAL OF A PROPERTY TAX EXEMPTION DENIAL.

**04/12/00 House Introduced and read first time HJ-19**

**04/12/00 House Referred to Committee on Ways and Means HJ-22**