**South Carolina General Assembly**

118th Session, 2009-2010

**H. 3122**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Huggins

Document Path: l:\council\bills\gjk\20009sd09.docx

Companion/Similar bill(s): 122

Introduced in the House on January 13, 2009

Introduced in the Senate on May 4, 2010

Last Amended on April 29, 2010

Currently residing in the Senate Committee on **Finance**

Summary: Tax returns

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/16/2008 House Prefiled

12/16/2008 House Referred to Committee on **Ways and Means**

1/13/2009 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2009\01-13-09.docx)‑56

1/13/2009 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2009\01-13-09.docx)‑56

4/15/2010 House Committee report: Favorable with amendment **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\04-15-10.docx)‑14

4/22/2010 House Requests for debate‑Rep(s). Sandifer, Lowe, Umphlett, GM Smith, Littlejohn, Bowers, Daning, Bales, Bedingfield, Knight, and Wylie [HJ](file:///h:\HJ%20Archive\2010\04-22-10.docx)‑32

4/27/2010 House Debate adjourned until Wednesday, April 28, 2010 [HJ](file:///h:\HJ%20Archive\2010\04-27-10.docx)‑128

4/28/2010 House Debate adjourned until Thursday, April 29, 2010 [HJ](file:///h:\HJ%20Archive\2010\04-28-10.docx)‑90

4/29/2010 House Amended

4/29/2010 House Read second time [HJ](file:///h:\HJ%20Archive\2010\04-29-10.docx)‑66

4/29/2010 House Roll call Yeas‑94 Nays‑1 [HJ](file:///h:\HJ%20Archive\2010\04-29-10.docx)‑68

4/29/2010 House Unanimous consent for third reading on next legislative day [HJ](file:///h:\HJ%20Archive\2010\04-29-10.docx)‑98

4/30/2010 House Read third time and sent to Senate [HJ](file:///h:\HJ%20Archive\2010\04-30-10.docx)‑2

5/4/2010 Senate Introduced and read first time [SJ](file:///h:\SJ%20Archive\2010\05-04-10.docx)‑10

5/4/2010 Senate Referred to Committee on **Finance** [SJ](file:///h:\SJ%20Archive\2010\05-04-10.docx)‑10

**VERSIONS OF THIS BILL**

[12/16/2008](file:///p:\pprever\2009-10\3122_20081216.docx)

[4/15/2010](file:///p:\pprever\2009-10\3122_20100415.docx)

[4/29/2010](file:///p:\pprever\2009-10\3122_20100429.docx)

AMENDED

April 29, 2010

**H. 3122**

Introduced by Rep. Huggins

S. Printed 4/29/10--H.

Read the first time January 13, 2009.

**A** **BILL**

TO AMEND SECTION 12‑60‑430, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE FAILURE OF A TAXPAYER TO MAKE A REPORT OR FILE A RETURN REQUIRED BY LAW OR A TAXPAYER WHO FILES A FRIVOLOUS RETURN, SO AS TO FURTHER PROVIDE FOR THE INFORMATION THE DEPARTMENT MUST CONSIDER WHEN MAKING AN ESTIMATE OF THE TAX LIABILITY OF THE TAXPAYER UNDER THESE CIRCUMSTANCES.

Amend Title To Conform

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑60‑430 of the 1976 Code, as last amended by Act 116 of 2007, is further amended by adding:

“(C) The ‘best information available’ for purposes of subsections (A) and (B) of this section means either previous returns filed by the taxpayer, if any, or information supplied by the taxpayer upon request of the department sent by first class mail, return receipt requested, if no previous returns have been filed.”

SECTION 2. This act takes effect upon approval by the Governor.

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