**A** **JOINT RESOLUTION**

EXTENDING THE DEADLINE FOR THE DATE OF THE REPORT AND RECOMMENDATIONS OF THE SOUTH CAROLINA TAXATION REALIGNMENT COMMISSION (TRAC) FROM MARCH 15, 2010, TO NOVEMBER 15, 2010, AND PROVIDING THAT THE COMMISSION’S REPORT WITH REGARD TO AD VALOREM TAXES MAY EXTEND TO ALL CONSTITUTIONAL AND STATUTORY PROVISIONS PERTINENT TO THE IMPOSITION OF AD VALOREM TAXES.

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

SECTION 1. (A) Notwithstanding the reporting date for and duties of the South Carolina Taxation Realignment Commission (TRAC) provided pursuant to Section 1(C)(2) of Act 81 of 2009, the date for TRAC’s report and recommendations, currently March 15, 2010, is extended to no later than November 15, 2010.

(B) The commission’s report required by the date provided pursuant to subsection (A) of this joint resolution must be a detailed, comprehensive, and careful evaluation of the state’s tax system structure and, with regard to ad valorem taxes, the commission’s review and report may extend to all constitutional and statutory provisions pertinent to the imposition of ad valorem taxes.

SECTION 2. This joint resolution takes effect upon approval by the Governor.

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