**South Carolina General Assembly**

119th Session, 2011-2012

**S. 145**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Campsen

Document Path: l:\council\bills\bbm\9881htc11.docx

Introduced in the Senate on January 11, 2011

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

Summary: Department of Revenue

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/1/2010 Senate Prefiled

12/1/2010 Senate Referred to Committee on **Finance**

1/11/2011 Senate Introduced and read first time ([Senate Journal‑page 71](file:///h:\sj%20archive\2011\01-11-11.docx))

1/11/2011 Senate Referred to Committee on **Finance** ([Senate Journal‑page 71](file:///h:\sj%20archive\2011\01-11-11.docx))

**VERSIONS OF THIS BILL**

[12/1/2010](file:///p:\pprever\2011-12\145_20101201.docx)

**A** **BILL**

TO AMEND SECTION 12‑4‑580, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO AUTHORITY OF THE DEPARTMENT OF REVENUE TO CONTRACT TO COLLECT AN OUTSTANDING LIABILITY OWED TO A GOVERNMENTAL ENTITY, SO AS TO LIMIT THE DEPARTMENT’S WAGE GARNISHMENT POWERS TO COLLECTION OF AN OUTSTANDING TAX LIABILITY AND TO DEFINE “OUTSTANDING TAX LIABILITY OWED A GOVERNMENTAL ENTITY”.

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

SECTION 1. A. Section 12‑4‑580(A) of the 1976 Code, as last amended by Act 69 of 2003, is further amended to read:

“(A) The department and another governmental entity may contract to allow the department to collect an outstanding liability owed the governmental entity. In administering the provisions of those agreements, the department has all the rights and powers of collection provided pursuant to this title for the collection of taxes and all the rights and powers authorized the governmental entity to which the liability is owed; except that the department’s power to garnish the wages of a delinquent taxpayer, as provided in Sections 12‑54‑130 and 12‑54‑135, may be used only to collect an outstanding tax liability owed the governmental entity.”

B. Section 12‑4‑580(D) of the 1976 Code, as last amended by Act 69 of 2003, is further amended by adding an appropriately numbered item at the end to read:

“( ) ‘outstanding tax liability owed the governmental entity’ means every tax imposed by the governmental entity, and all increases, interest, fees, and penalties on the tax from the time it is due and payable:

(a) which has not been paid; and

(b) for which all rights of administrative or judicial appeal have been exhausted or all time limits for these appeals have expired.”

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

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