**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 11‑1‑140 SO AS TO REQUIRE THE SOUTH CAROLINA DEPARTMENT OF REVENUE ANNUALLY TO CALCULATE THE AVERAGE DIRECT COSTS ASSOCIATED WITH PREPARING, PRINTING, MAILING, AND PROCESSING OF A BILL OR OTHER DEMAND FOR PAYMENT, TO APPLY THIS AVERAGE COST CALCULATION FOR ALL STATE AGENCIES FOR A FISCAL YEAR AND TO PROVIDE THAT A BILL OR DOCUMENT FOR PAYMENT OTHERWISE REQUIRED TO BE ISSUED FOR AN AMOUNT LESS THAN THE ANNUAL AVERAGE COST IS DEEMED PAID IN FULL AND NO BILL OR DEMAND ISSUED.

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

SECTION 1. Chapter 1, Title 11 of the 1976 Code is amended by adding:

“Section 11‑1‑140. The South Carolina Department of Revenue annually shall calculate a per item average cost for the direct costs attributable to the preparation, printing, mailing, and processing of the response for a bill or other written demand for payment made by the department. The calculation must be completed by December thirty‑first of each year and included in the appropriate part of the annual general appropriations act. Based on this annual calculation, any bill or demand for payment otherwise required to be issued by any state agency during the fiscal year for an amount less than the annual average cost is deemed paid in full and no bill or demand for payment issued.”

SECTION 2. This act takes effect upon approval by the Governor and first applies for fiscal year 2012‑2013.

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