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Indicates New Matter

COMMITTEE REPORT

February 23, 2011

**S. 427**

Introduced by Senators Hayes, Hutto, Grooms, Land and O’Dell

S. Printed 2/23/11--S.

Read the first time January 25, 2011.

**THE COMMITTEE ON FINANCE**

To whom was referred a Bill (S. 427) to amend the Code of Laws of South Carolina, 1976, by adding Section 12‑45‑17 so as to provide minimum continuing education course requirements for county tax collectors, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

HUGH K. LEATHERMAN, SR. for Committee.

**STATEMENT OF ESTIMATED FISCAL IMPACT**

**REVENUE IMPACT 1/**

This bill is not expected to impact state revenues. The impact, if any on local revenues is expected to be less than $100,000 statewide.

**Explanation**

This bill makes mostly administrative and procedural changes to existing law.

Section 1 provides for minimum continuing education requirements for county tax collectors.

Section 2 allows a county forfeited land commission to refuse to accept title to property if the commission determines accepting the title would be against the interest of the public.

Section 3 and 4 relate to delinquent tax sales and the sales dates. Section 4 also changes the amount of damages for which a defaulting bidder can be liable from no more than three hundred dollars to no more than one thousand dollars.

*Approved By:*

William C. Gillespie

Board of Economic Advisors

1/ This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑45‑17 SO AS TO PROVIDE MINIMUM CONTINUING EDUCATION COURSE REQUIREMENTS FOR COUNTY TAX COLLECTORS AND PROVIDE EXCEPTIONS; BY ADDING SECTION 12‑59‑85 SO AS TO ALLOW A COUNTY FORFEITED LAND COMMISSION TO REFUSE TO ACCEPT TITLE TO PROPERTY WHEN REFUSAL IS IN THE PUBLIC INTEREST; AND TO AMEND SECTIONS 12‑51‑50, AS AMENDED, AND 12‑51‑70, RELATING TO DELINQUENT TAX SALES, SO AS TO PROVIDE FOR THE SALES DATE AND TO INCREASE FROM THREE HUNDRED TO ONE THOUSAND DOLLARS THE DAMAGES FOR WHICH A DEFAULTING BIDDER IS LIABLE.

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

SECTION 1. Chapter 45, Title 12 of the 1976 Code is amended by adding:

“Section 12‑45‑17. (A) A person serving as the county tax collector shall complete satisfactorily a minimum of six hours of annual continuing education courses that the department establishes or causes to be established. The content, cost, and dates of the courses must be determined by the department.

(B) The department, for reasonable cause, may excuse a person serving as the county tax collector from attending these courses for any year.

(C) The provisions of this section do not apply to a county treasurer who is also the county tax collector and completes satisfactorily the requirements of Section 12‑45‑15.”

SECTION 2. Article 1, Chapter 59, Title 12 of the 1976 Code is amended by adding:

“Section 12‑59‑85. After land has been bid in by the county auditor and before it has been conveyed to the county’s forfeited land commission, the forfeited land commission or a majority of its members may refuse to accept title to the property if the commission determines that to accept title would be against the interest of the public.”

SECTION 3. Section 12‑51‑50 of the 1976 Code, as last amended by Act 399 of 2000, is further amended to read:

“Section 12‑51‑50. The property duly advertised must be sold, by the person officially charged with the collection of delinquent taxes, at public auction at the courthouse or other convenient place within the county, if designated and advertised, on ~~a legal sales~~ the advertised date ~~during regular hours~~ for legal tender payable in full by cash, cashier’s check, certified check, or money order on the date of the sale. If the defaulting taxpayer or the grantee of record of the property has more than one item advertised to be sold, as soon as sufficient funds have been accrued to cover all of the delinquent taxes, assessments, penalties, and costs, further items ~~may~~ must not be sold.”

SECTION 4. Section 12‑51‑70 of the 1976 Code is amended to read:

“Section 12‑51‑70. ~~In case~~ If the successful bidder fails to remit in legal tender within the time specified, the person officially charged with the collection of delinquent taxes shall cancel that bid and duly readvertise the same property for sale, in the same manner, on a subsequent delinquent tax sale date. The defaulting bidder is liable for no more than ~~three hundred~~ one thousand dollars damages upon default, which may be collected by suit by the person officially charged with the collection of delinquent taxes in the name of the taxing authority.”

SECTION 5. This act takes effect upon approval by the Governor.

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