**South Carolina General Assembly**

120th Session, 2013-2014

**A90, R113, H3974**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Loftis, Brannon, Burns, Erickson, Bannister, Barfield, Hamilton, Harrell, Henderson, Hosey, Murphy, G.M. Smith, G.R. Smith and J.R. Smith

Document Path: l:\council\bills\nl\13211dg13.docx

Companion/Similar bill(s): 617

Introduced in the House on April 17, 2013

Introduced in the Senate on April 30, 2013

Last Amended on June 4, 2013

Passed by the General Assembly on June 5, 2013

Governor's Action: June 13, 2013, Signed

Summary: Department of Revenue

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 4/17/2013 House Introduced and read first time ([House Journal‑page 14](file:///h%3A%5CHJ%20Archive%5C2013%5C04-17-13.docx))

 4/17/2013 House Referred to Committee on **Judiciary** ([House Journal‑page 14](file:///h%3A%5CHJ%20Archive%5C2013%5C04-17-13.docx))

 4/23/2013 House Recalled from Committee on **Judiciary** ([House Journal‑page 108](file:///h%3A%5CHJ%20Archive%5C2013%5C04-23-13.docx))

 4/24/2013 House Amended ([House Journal‑page 163](file:///h%3A%5CHJ%20Archive%5C2013%5C04-24-13.docx))

 4/24/2013 House Read second time ([House Journal‑page 163](file:///h%3A%5CHJ%20Archive%5C2013%5C04-24-13.docx))

 4/24/2013 House Roll call Yeas‑105 Nays‑1 ([House Journal‑page 164](file:///h%3A%5CHJ%20Archive%5C2013%5C04-24-13.docx))

 4/25/2013 House Read third time and sent to Senate ([House Journal‑page 36](file:///h%3A%5CHJ%20Archive%5C2013%5C04-25-13.docx))

 4/30/2013 Senate Introduced and read first time ([Senate Journal‑page 16](file:///h%3A%5CSJ%20Archive%5C2013%5C04-30-13.docx))

 4/30/2013 Senate Referred to Committee on **Finance** ([Senate Journal‑page 16](file:///h%3A%5CSJ%20Archive%5C2013%5C04-30-13.docx))

 5/30/2013 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 12](file:///h%3A%5CSJ%20Archive%5C2013%5C05-30-13.docx))

 6/4/2013 Senate Committee Amendment Adopted ([Senate Journal‑page 123](file:///h%3A%5CSJ%20Archive%5C2013%5C06-04-13.docx))

 6/4/2013 Senate Amended ([Senate Journal‑page 123](file:///h%3A%5CSJ%20Archive%5C2013%5C06-04-13.docx))

 6/4/2013 Senate Read second time ([Senate Journal‑page 123](file:///h%3A%5CSJ%20Archive%5C2013%5C06-04-13.docx))

 6/4/2013 Senate Roll call Ayes‑43 Nays‑0 ([Senate Journal‑page 123](file:///h%3A%5CSJ%20Archive%5C2013%5C06-04-13.docx))

 6/5/2013 Senate Read third time and returned to House with amendments ([Senate Journal‑page 21](file:///h%3A%5CSJ%20Archive%5C2013%5C06-05-13.docx))

 6/5/2013 House Concurred in Senate amendment and enrolled ([House Journal‑page 126](file:///h%3A%5CHJ%20Archive%5C2013%5C06-05-13.docx))

 6/11/2013 Ratified R 113

 6/13/2013 Signed By Governor

 6/20/2013 Effective date 06/13/13

 6/24/2013 Act No. 90

**VERSIONS OF THIS BILL**

[4/17/2013](file:///p%3A%5Cpprever%5C2013-14%5C3974_20130417.docx)

[4/23/2013](file:///p%3A%5Cpprever%5C2013-14%5C3974_20130423.docx)

[4/24/2013](file:///p%3A%5Cpprever%5C2013-14%5C3974_20130424.docx)

[5/30/2013](file:///p%3A%5Cpprever%5C2013-14%5C3974_20130530.docx)

[6/4/2013](file:///p%3A%5Cpprever%5C2013-14%5C3974_20130604.docx)

(A90, R113, H3974)

**AN ACT TO AMEND SECTION 12‑54‑240, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE DISCLOSURE OF RECORDS AND RETURNS FILED WITH THE DEPARTMENT OF REVENUE, SO AS TO ALLOW THE DISCLOSURE OF CERTAIN INFORMATION TO THE SECRETARY OF STATE ABOUT A TAXPAYER WHO FILED AN INITIAL OR FINAL CORPORATE RETURN; AND BY ADDING SECTION 12‑58‑165 SO AS TO ALLOW THE DEPARTMENT OF REVENUE TO EXPUNGE THE RECORDING OF A LIEN ONCE THE LIEN IS FULLY PAID AND SATISFIED.**

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

**Disclosure of corporate return to Secretary of State**

SECTION 1. Section 12‑54‑240(B)(17) of the 1976 Code is amended to read:

 “(17) disclosure of information to the Secretary of State about a taxpayer who filed an initial or final corporate return or failed to pay a tax or fee or file a return, where the Secretary of State has the power to dissolve administratively the taxpayer or to revoke the taxpayer’s authority to transact business in this State for failure to pay taxes or fees or file returns.”

**Expungement of a recorded lien**

SECTION 2. Chapter 58, Title 12 of the 1976 Code is amended by adding:

 “Section 12‑58‑165. The department may take necessary action to expunge the recording of any lien imposed pursuant to Section 12‑54‑120, or any other provision authorizing the department to collect monies due, once the lien is fully paid and satisfied. If, upon investigation, the department determines that no taxes were due, the provisions of this section apply and the recorded lien shall be expunged as if it were fully paid and satisfied.”

**Time effective**

SECTION 3. This act takes effect upon approval by the Governor.

Ratified the 11th day of June, 2013.

Approved the 13th day of June, 2013.

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