**A** **BILL**

TO AMEND SECTION 12‑54‑122, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX LIENS, SO AS TO ALLOW THE DEPARTMENT OF REVENUE TO FILE TAX LIENS VALIDLY BY IMPLEMENTING AN INTERNET ACCESSIBLE NOTICE SYSTEM.

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

SECTION 1. Section 12‑54‑122(G) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) In lieu of or in addition to the filing of the tax lien notice pursuant to item (1), the department may implement a system of filing and indexing liens which must be accessible to the public over the Internet or through such other means as the department deems appropriate. The liens filed pursuant to this item are effective statewide from the date and time they are recorded and shall encumber all the taxpayer’s property and rights to property as provided in Section 12‑54‑120, regardless of the property’s location. Any liens filed under item (1) shall continue to be effective from the date and time they were recorded. Nothing in this item may be construed so as to extend the effectiveness of the lien beyond ten years from the date of filing, as provided in Section 12‑54‑120.”

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

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