**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, AND TO CREATE THE ELECTRONIC TAX LIEN OVERSIGHT COMMITTEE.

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:

“( )(a) Instead 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 other means as the department considers appropriate. The liens filed pursuant to this item are effective statewide from the date and time they are recorded and encumber all the taxpayer’s property and rights to property as provided in Section 12‑54‑120, regardless of the property’s location. Liens filed under item (1) 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.

(b) There is established the Electronic Tax Lien Oversight Committee to ensure tax liens are electronically filed and indexed accurately. Within thirty days of the effective date, the Governor shall appoint the following nine members:

(i) Secretary of State, who shall serve as chairman;

(ii) the register of deeds of a county with a population over one hundred thousand;

(iii) the register of deeds of a county with a population greater than thirty‑three thousand but less than one hundred thousand;

(iv) the register of deeds of a county with a population less than thirty‑three thousand;

(v) three abstractors representing three different counties;

(vi) one person representing a title company; and

(vii) one attorney in good standing with the South Carolina Bar.

The oversight committee members are entitled to mileage, subsistence, and per diem as authorized by law for members of boards, committees, and commissions while in the performance of the duties for which appointed.”

SECTION 2. This act takes effect July 1, 2015.

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