**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 item at the end to read:

“(4) Instead of 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.”

SECTION 2. This act takes effect July 1, 2015, except that the filing of the lien notice pursuant to Section 12‑54‑122(G)(1) shall continue to apply until the implementation of the Internet accessible notice system pursuant to Section 12‑54‑122(G)(4) as contained in this act.

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