



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
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Bill Number: S. 0793 Introduced on January 9, 2018
Author: Sheheen
Subject: Property Tax Procedure Act
Requestor: Senate Finance
RFA Analyst(s): Mitchell
Impact Date: January 12, 2018

Estimate of Fiscal Impact

	FY 2018-19	FY 2019-20
State Expenditure		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
Full-Time Equivalent Position(s)	0.00	0.00
State Revenue		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
Local Expenditure	\$0	\$0
Local Revenue	Pending	\$0

Fiscal Impact Summary

This bill is not expected to have an expenditure impact on the General Fund, Federal Funds, or Other Funds, as the revisions in the bill are not expected to significantly increase the number of cases brought before the Administrative Law Court or materially alter the Department of Revenue’s responsibilities.

The local revenue impact of this bill is pending contingent upon a response from the Department of Revenue.

Explanation of Fiscal Impact

Introduced on January 9, 2018

State Expenditure

This bill amends the duties of the Department of Revenue (DOR), as related to property tax appeals. The bill requires DOR to issue a determination no later than one year after the date a written protest is filed. Unless granted an extension, failure to issue a department determination within one year requires that the department notify the taxpayer and any affected county of the right to request a contested case hearing before the Administrative Law Court. This bill further stipulates that a refund can only be granted for a maximum of three tax years preceding the final determination, unless otherwise approved by the Administrative Law Court.

Currently, DOR is required to issue a determination in response to a property tax appeal within nine months, and DOR is not required to provide notification to any taxpayer or county of the

right to request a contested case hearing in the event that a determination is not issued by the department within that time.

Administrative Law Court. The Administrative Law Court currently has jurisdiction to hear contested cases related to property taxes. This bill is not expected to significantly increase the number of cases brought before the ALC. This bill is anticipated to have no expenditure impact on the General Fund, Federal Funds, or Other Funds.

Department of Revenue. This bill alters the duties of the department, as related to property tax appeals. The revised duties of the department are procedural in nature. As such, we do not expect that the bill will have an expenditure impact to the General Fund, Federal Funds, or Other Funds.

State Revenue

N/A

Local Expenditure

N/A

Local Revenue

The local revenue impact of this bill is pending contingent upon a response from the Department of Revenue.



Frank A. Rainwater, Executive Director