**A** **BILL**

TO AMEND SECTION 12-60-90(C) OF THE 1976 CODE, RELATING TO THE ADMINISTRATIVE TAX PROCESS, TO ALLOW A REAL ESTATE LICENSEE TO REPRESENT A TAXPAYER DURING THE ADMINISTRATIVE TAX PROCESS.

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

SECTION 1. Section 12-60-90(C) of the 1976 Code is amended to read:

“(C) Taxpayers may be represented during the administrative tax process by:

(1) the same individuals who may represent them in administrative tax proceedings with the Internal Revenue Service pursuant to Section 10.3(a), (b), and (c), Section 10.7(a), (c)(1)(i) through (c)(1)(vi), and (c)(1)(viii), and Section 10.7(d) and (e) of United States Treasury Department Circular No. 230; ~~and~~

(2) a real estate appraiser who is registered, licensed, or certified pursuant to Chapter 60, Title 40 ~~during the administrative tax process~~ in a matter limited to questions concerning the valuation of real property; and

(3) a real estate licensee who is licensed pursuant to Chapter 57 of Title 40 in a matter limited to questions concerning the market value of real property.”

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

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