**A** **BILL**

TO AMEND CHAPTER 54, TITLE 12 OF THE 1976 CODE, RELATING TO THE UNIFORM METHOD OF COLLECTION AND ENFORCEMENT OF TAXES LEVIED AND ASSESSED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE, BY ADDING SECTION 12-54-20, TO PROVIDE THAT A TAXPAYER THAT PREVAILS IN AN ACTION OR PROCEEDING TO RECOVER A TAX OR PENALTY IS ENTITLED TO REASONABLE ATTORNEYS’ FEES AND COSTS ASSOCIATED WITH DEFENDING THE ACTION OR PROCEEDING.

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

SECTION 1. Chapter 54, Title 12 of the 1976 Code is amended by adding:

“Section 12-54-20. A taxpayer that is the prevailing party in an action or proceeding instituted by the department or the Attorney General to recover a tax or a penalty imposed by this chapter is entitled to reasonable attorneys’ fees and costs associated with defending the action or proceeding.”

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

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