**South Carolina General Assembly**

118th Session, 2009-2010

**A251, R314, S1348**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Campsen

Document Path: l:\s-financ\drafting\gec\001esta.dag.gec.docx

Introduced in the Senate on April 13, 2010

Introduced in the House on April 28, 2010

Last Amended on May 26, 2010

Passed by the General Assembly on June 2, 2010

Governor's Action: June 11, 2010, Signed

Summary: Estate tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/13/2010 Senate Introduced and read first time [SJ](file:///h:\SJ%20Archive\2010\04-13-10.docx)‑10

4/13/2010 Senate Referred to Committee on **Finance** [SJ](file:///h:\SJ%20Archive\2010\04-13-10.docx)‑10

4/21/2010 Senate Committee report: Favorable **Finance** [SJ](file:///h:\SJ%20Archive\2010\04-21-10.docx)‑18

4/22/2010 Senate Amended [SJ](file:///h:\SJ%20Archive\2010\04-22-10.docx)‑38

4/22/2010 Senate Read second time [SJ](file:///h:\SJ%20Archive\2010\04-22-10.docx)‑38

4/23/2010 Scrivener's error corrected

4/27/2010 Senate Read third time and sent to House [SJ](file:///h:\SJ%20Archive\2010\04-27-10.docx)‑18

4/28/2010 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2010\04-28-10.docx)‑17

4/28/2010 House Referred to Committee on **Judiciary** [HJ](file:///h:\HJ%20Archive\2010\04-28-10.docx)‑17

5/12/2010 House Committee report: Favorable with amendment **Judiciary** [HJ](file:///h:\HJ%20Archive\2010\05-12-10.docx)‑6

5/14/2010 Scrivener's error corrected

5/18/2010 House Amended [HJ](file:///h:\HJ%20Archive\2010\05-18-10.docx)‑180

5/18/2010 House Debate adjourned [HJ](file:///h:\HJ%20Archive\2010\05-18-10.docx)‑180

5/19/2010 House Amended [HJ](file:///h:\HJ%20Archive\2010\05-19-10.docx)‑24

5/19/2010 House Read second time [HJ](file:///h:\HJ%20Archive\2010\05-19-10.docx)‑24

5/20/2010 House Read third time and returned to Senate with amendments [HJ](file:///h:\HJ%20Archive\2010\05-20-10.docx)‑14

5/26/2010 Senate House amendment amended [SJ](file:///h:\SJ%20Archive\2010\05-26-10.docx)‑101

5/26/2010 Senate Returned to House with amendments [SJ](file:///h:\SJ%20Archive\2010\05-26-10.docx)‑101

6/2/2010 House Concurred in Senate amendment and enrolled [HJ](file:///h:\HJ%20Archive\2010\06-02-10.docx)‑57

6/2/2010 House Roll call Yeas‑99 Nays‑0 [HJ](file:///h:\HJ%20Archive\2010\06-02-10.docx)‑57

6/7/2010 Ratified R 314

6/11/2010 Signed By Governor

7/1/2010 Effective date See Act for Effective Date

7/8/2010 Act No. 251

**VERSIONS OF THIS BILL**

[4/13/2010](file:///p:\pprever\2009-10\1348_20100413.docx)

[4/21/2010](file:///p:\pprever\2009-10\1348_20100421.docx)

[4/22/2010](file:///p:\pprever\2009-10\1348_20100422.docx)

[4/23/2010](file:///p:\pprever\2009-10\1348_20100423.docx)

[5/12/2010](file:///p:\pprever\2009-10\1348_20100512.docx)

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[5/26/2010](file:///p:\pprever\2009-10\1348_20100526.docx)

(A251, R314, S1348)

**AN ACT TO PROVIDE THAT THE PERSONAL REPRESENTATIVE, TRUSTEE, OR ANY AFFECTED BENEFICIARY OF A DECEDENT DYING IN CALENDAR YEAR 2010 MAY BRING A PROCEEDING IN PROBATE COURT TO DETERMINE THE DECEDENT’S INTENT WHEN THE WILL, TRUST, OR OTHER INSTRUMENT CONTAINS A FORMULA BASED ON FEDERAL ESTATE TAX OR GENERATION‑SKIPPING TAX AND TO PROVIDE THE TIME IN WHICH THE PROCEEDING MUST BE COMMENCED.**

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

**Decedents’ estates, trusts, proceeding to determine intent**

SECTION 1. The personal representative, trustee, or any affected beneficiary under a will, trust, or other instrument of a decedent who dies or did die after December 31, 2009, and before January 1, 2011, may bring a proceeding to determine the decedent’s intent when the will, trust, or other instrument contains a formula that is based on the federal estate tax or generation‑skipping tax. The proceeding must be commenced within twelve months following the death of the decedent.

**Time effective**

SECTION 2. This act takes effect upon approval by the Governor and applies with respect to decedents dying after December 31, 2009, and before January 1, 2011.

Ratified the 7th day of June, 2010.

Approved the 11th day of June, 2010.

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