**South Carolina General Assembly**

118th Session, 2009-2010

**H. 4231**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. J.E. Smith and Hutto

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Introduced in the House on January 12, 2010

Currently residing in the House Committee on **Ways and Means**

Summary: Department of Revenue

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/15/2009 House Prefiled

12/15/2009 House Referred to Committee on **Ways and Means**

1/12/2010 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2010\01-12-10.docx)‑37

1/12/2010 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\01-12-10.docx)‑38

**VERSIONS OF THIS BILL**

[12/15/2009](file:///p:\pprever\2009-10\4231_20091215.docx)

**A** **BILL**

TO AMEND SECTION 12‑54‑122, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX LIENS FILED BY THE SOUTH CAROLINA DEPARTMENT OF REVENUE, EXEMPTIONS FROM THE LIEN, TAX LIEN PRIORITY, NOTICE REQUIREMENTS, AND SUBROGATION OF RIGHTS, SO AS TO PROHIBIT THE DEPARTMENT OF REVENUE FROM FILING A TAX LIEN TO ENFORCE ANY TAX LIABILITY THE PAYMENT OF WHICH IS THE SUBJECT OF AN INSTALLMENT PAYMENT AGREEMENT BETWEEN THE TAXPAYER AND THE DEPARTMENT OF REVENUE AND WITH WHICH THE TAXPAYER HAS FULLY COMPLIED.

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

SECTION 1. Section 12‑54‑122 of the 1976 Code is amended by adding a new subsection at the end to read:

“(I) The Department of Revenue may not file a tax lien notice to enforce the collection of any tax liability when the taxpayer has entered into an installment payment agreement with the department for the payment of the liability and the taxpayer has fully complied with the terms of the agreement.”

SECTION 2. This act takes effect upon approval by the Governor and applies with respect to installment payment agreements executed on and after that date.

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