**South Carolina General Assembly**

119th Session, 2011-2012

**S. 1086**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Setzler, Ryberg, Massey and Rose

Document Path: l:\council\bills\bbm\10437htc12.docx

Introduced in the Senate on January 11, 2012

Currently residing in the Senate Committee on **Finance**

Summary: Administrative Tax process

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/11/2012 Senate Introduced and read first time ([Senate Journal‑page 4](file:///h:\sj%20archive\2012\01-11-12.docx))

1/11/2012 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](file:///h:\sj%20archive\2012\01-11-12.docx))

**VERSIONS OF THIS BILL**

[1/11/2012](file:///p:\pprever\2011-12\1086_20120111.docx)

**A** **BILL**

TO AMEND SECTION 12‑60‑90, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE ADMINISTRATIVE TAX PROCESS, SO AS TO ALLOW A LICENSED REAL ESTATE PERSON TO REPRESENT A TAXPAYER IN THE PROCESS IN A MATTER LIMITED TO THE ISSUE OF MARKET VALUE OF REAL PROPERTY.

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

SECTION 1. Section 12‑60‑90(C) of the 1976 Code, as last amended by Act 116 of 2007, is further 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, ~~of~~ 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, Title 40 during the administrative tax process in a matter limited to questions concerning the market value of real property.”

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

‑‑‑‑XX‑‑‑‑