**A** **BILL**

TO AMEND SECTION 12‑58‑165, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE EXPUNGEMENT OF STATE TAX LIENS, SO AS TO CLARIFY THAT EXPUNGEMENT APPLIES ONLY TO LIENS FILED IN ERROR.

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

SECTION 1. Section 12‑58‑165 of the 1976 Code, as added by Act 90 of 2013, is amended to read:

“Section 12‑58‑165. The department ~~may take necessary action to~~ shall expunge the recording of any lien imposed pursuant to Section 12‑54‑120, or any other provision authorizing the department to collect monies due, ~~once the lien is fully paid and satisfied. If~~ if, upon investigation, the department determines that ~~no taxes were due, the provisions of this section apply and the recorded lien shall be expunged as if it were fully paid and satisfied~~ the lien was filed in error and that no taxes were due.”

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

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