**South Carolina General Assembly**

123rd Session, 2019-2020

**A13, R22, S160**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Allen, Davis, Turner, Rice, Talley, Gambrell and Nicholson

Document Path: l:\council\bills\nbd\11068dg19.docx

Companion/Similar bill(s): 3411

Introduced in the Senate on January 8, 2019

Introduced in the House on February 26, 2019

Last Amended on February 20, 2019

Passed by the General Assembly on March 21, 2019

Governor's Action: March 28, 2019, Signed

Summary: Tax liens

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/12/2018 Senate Prefiled

12/12/2018 Senate Referred to Committee on **Finance**

1/8/2019 Senate Introduced and read first time ([Senate Journal‑page 116](file:///h:\sj\20190108.docx))

1/8/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 116](file:///h:\sj\20190108.docx))

2/5/2019 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 13](file:///h:\sj\20190205.docx))

2/20/2019 Senate Amended ([Senate Journal‑page 19](file:///h:\sj\20190220.docx))

2/20/2019 Senate Read second time ([Senate Journal‑page 19](file:///h:\sj\20190220.docx))

2/20/2019 Senate Roll call Ayes‑40 Nays‑0 ([Senate Journal‑page 19](file:///h:\sj\20190220.docx))

2/21/2019 Senate Read third time and sent to House ([Senate Journal‑page 10](file:///h:\sj\20190221.docx))

2/26/2019 House Introduced and read first time ([House Journal‑page 38](file:///h:\hj\20190226.docx))

2/26/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 38](file:///h:\hj\20190226.docx))

3/7/2019 House Recalled from Committee on **Ways and Means** ([House Journal‑page 14](file:///h:\hj\20190307.docx))

3/8/2019 Scrivener's error corrected

3/19/2019 House Debate adjourned until Wed., 3‑20‑19 ([House Journal‑page 12](file:///h:\hj\20190319.docx))

3/20/2019 House Read second time ([House Journal‑page 19](file:///h:\hj\20190320.docx))

3/20/2019 House Roll call Yeas‑107 Nays‑0 ([House Journal‑page 20](file:///h:\hj\20190320.docx))

3/21/2019 House Read third time and enrolled ([House Journal‑page 10](file:///h:\hj\20190321.docx))

3/27/2019 Ratified R 22

3/28/2019 Signed By Governor

4/2/2019 Effective date 07/01/19

4/8/2019 Act No.  13

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=160&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/12/2018](file:///p:\pprever\2019-20\160_20181212.docx)

[2/5/2019](file:///p:\pprever\2019-20\160_20190205.docx)

[2/20/2019](file:///p:\pprever\2019-20\160_20190220.docx)

[3/7/2019](file:///p:\pprever\2019-20\160_20190307.docx)

[3/8/2019](file:///p:\pprever\2019-20\160_20190308.docx)

(A13, R22, S160)

**AN ACT TO AMEND SECTION 12‑54‑122, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAX LIENS, SO AS TO ALLOW THE DEPARTMENT OF REVENUE TO IMPLEMENT A SYSTEM OF FILING AND INDEXING LIENS WHICH IS ACCESSIBLE TO THE PUBLIC OVER THE INTERNET OR THROUGH OTHER MEANS.**

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

**Electronic filing of tax lien notice**

SECTION 1. Section 12‑54‑122(G) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( )(a) Instead of filing a tax lien notice pursuant to item (1), the department may implement a statewide system of filing and indexing liens which must be accessible to the public over the Internet. The department shall notify all clerks of court and registers of deeds upon the implementation of a statewide system. Upon implementation, the clerk of courts and register of deeds are relieved of any statutory obligations for filing and maintaining newly filed tax liens.

(b) A lien filed pursuant to item (1) has an affixed permanent date and time stamp reflecting the date and time the lien is available to the public on the Internet, the name of the taxpayer, and the amount of tax and penalties and remains effective from the date and time it was recorded. A lien filed pursuant to this item is effective statewide from the date and time it is recorded and available to the public over the Internet and encumbers all the taxpayer’s property and rights to property as provided in Section 12‑54‑120, regardless of the property’s location. Nothing in this item may be construed so as to extend the effectiveness of a lien beyond ten years from the date of filing, as provided in Section 12‑54‑120.

(c) A notice must be posted in each county where liens are generally filed providing instructions on how to access the department’s tax lien database.”

**Time effective**

SECTION 2. This act takes effect July 1, 2019.

Ratified the 27th day of March, 2019.

Approved the 28th day of March, 2019.