**South Carolina General Assembly**

123rd Session, 2019-2020

**S. 292**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Talley

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Introduced in the Senate on January 8, 2019

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

Summary: Administrative tax process

**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 171](file:///h:\sj\20190108.docx))

1/8/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 171](file:///h:\sj\20190108.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=292&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/12/2018](file:///p:\pprever\2019-20\292_20181212.docx)

**A** **BILL**

TO AMEND SECTION 12-60-90(C) OF THE 1976 CODE, RELATING TO THE ADMINISTRATIVE TAX PROCESS, TO ALLOW A REAL ESTATE LICENSEE TO REPRESENT A TAXPAYER DURING THE ADMINISTRATIVE TAX PROCESS.

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

SECTION 1. Section 12-60-90(C) of the 1976 Code is 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, 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 of Title 40 in a matter limited to questions concerning the market value of real property.”

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

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