RECALLED

March 7, 2019

**S. 160**

Introduced by Senators Allen, Davis, Turner, Rice, Talley, Gambrell and Nicholson

S. Printed 3/7/19--S.

Read the first time January 8, 2019.

**A** **BILL**

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:

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 register 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.”

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

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