**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3322**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Caskey and Pope

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Introduced in the House on January 14, 2025

Currently residing in the House Committee on **Judiciary**

Summary: Tax Litigation

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/5/2024 House Prefiled

 12/5/2024 House Referred to Committee on **Judiciary**

 1/14/2025 House Introduced and read first time (House Journal‑page 169)

 1/14/2025 House Referred to Committee on **Judiciary** (House Journal‑page 169)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3322&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3322_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY ADDING SECTION 12‑2‑150 SO AS TO PROVIDE THAT QUESTIONS OF LAW DECIDED BY A COURT MUST BE MADE WITHOUT ANY DEFERENCE TO ANY DETERMINATION OR INTERPRETATION MADE BY THE DEPARTMENT OF REVENUE.

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

SECTION 1. Chapter 2, Title 12 of the S.C. Code is amended by adding:

 Section 12‑2‑150. Notwithstanding any other provision of law, all questions of law decided by a court, including interpretations of constitutional, statutory, and regulatory provisions, must be made without any deference to any determination or interpretation, whether written or unwritten, that may have been made on the matter by the Department of Revenue.

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

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