



P.O. Drawer 1197 • Beaufort, SC 29901

The South Carolina Association of Clerks of Court and Registers of Deeds would like to express our support for H-3322 and S-714 to amend Section 12-54-122 of the Code of Laws relating to state tax liens. This legislation would allow the Department of Revenue to file tax lien documents by implementing an internet accessible notice system.

We feel this legislation would provide abstractors and taxpayers a centralized location to access electronic tax lien information statewide. The database would provide an efficient way to eliminate cost involved with producing and mailing paper documents while enhancing the overall effectiveness of the program.

The bill is attached on the following page

Dale Butts, Secretary/Treasurer, on behalf of
SCCCROD Association

H 3322

Session 121 (2015-2016)

H 3322 General Bill, By Bannister and Nanney

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 FILE TAX LIENS VALIDLY BY IMPLEMENTING AN INTERNET ACCESSIBLE NOTICE SYSTEM, AND TO CREATE THE ELECTRONIC TAX LIEN OVERSIGHT COMMITTEE.

01/15/15 House Introduced and read first time (House Journal-page 324)
01/15/15 House Referred to Committee on Ways and Means
(House Journal-page 324)

VERSIONS OF THIS BILL

1/15/2015

H. 3322

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 FILE TAX LIENS VALIDLY BY IMPLEMENTING AN INTERNET ACCESSIBLE NOTICE SYSTEM, AND TO CREATE THE ELECTRONIC TAX LIEN OVERSIGHT COMMITTEE.

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:

"(1)(a) Instead of or in addition to the filing of the tax lien notice pursuant to item (1), the department may implement a system of filing and indexing liens which must be accessible to the public over the Internet or through other means as the department considers appropriate. The liens filed pursuant to this item are effective statewide from the date and time they are recorded and encumber all the taxpayer's property and rights to property as provided in Section 12-54-120, regardless of the property's location. Liens filed under item (1) continue to be effective from the date and time they were recorded. Nothing in this item may be construed so as to extend the effectiveness of the lien beyond ten years from the date of filing, as provided in Section 12-54-120.

(b) There is established the Electronic Tax Lien Oversight Committee to ensure tax liens are electronically filed and indexed accurately. Within thirty days of the effective date, the Governor shall appoint the following nine members:

- (i) Secretary of State, who shall serve as chairman;
- (ii) the register of deeds of a county with a population over one hundred thousand;
- (iii) the register of deeds of a county with a population greater than thirty-three thousand but less than one hundred thousand;
- (iv) the register of deeds of a county with a population less than thirty-three thousand;
- (v) three abstractors representing three different counties;
- (vi) one person representing a title company; and
- (vii) one attorney in good standing with the South Carolina Bar.

The oversight committee members are entitled to mileage, subsistence, and per diem as authorized by law for members of boards, committees, and commissions while in the performance of the duties for which appointed."

SECTION 2. This act takes effect July 1, 2015.

S 714

Session 121 (2015-2016)

S 0714 General Bill, By Alexander

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 FILE TAX LIENS VALIDLY BY IMPLEMENTING AN INTERNET ACCESSIBLE NOTICE SYSTEM.

04/23/15 Senate Introduced and read first time (Senate Journal-page 7)

04/23/15 Senate Referred to Committee on Finance
(Senate Journal-page 7)

VERSIONS OF THIS BILL

4/23/2015

S. 714

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 FILE TAX LIENS VALIDLY BY IMPLEMENTING AN INTERNET ACCESSIBLE NOTICE SYSTEM.

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 item at the end to read:

"(4) Instead of the filing of the tax lien notice pursuant to item (1), the department may implement a system of filing and indexing liens which must be accessible to the public over the Internet or through other means as the department considers appropriate. The liens filed pursuant to this item are effective statewide from the date and time they are recorded and encumber all the taxpayer's property and rights to property as provided in Section 12-54-120, regardless of the property's location. Liens filed under item (1) continue to be effective from the date and time they were recorded. Nothing in this item may be construed so as to extend the effectiveness of the lien beyond ten years from the date of filing, as provided in Section 12-54-120."

SECTION 2. This act takes effect July 1, 2015, except that the filing of the lien notice pursuant to Section 12-54-122(G)(1) shall continue to apply until the implementation of the Internet accessible notice system pursuant to Section 12-54-122(G)(4) as contained in this act.

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