

## 301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

## SC INFORMATION LETTER #90-18

TO:

Vicki Jinnette Ringer

**Public Information Director** 

FROM:

Deana West, Tax Analyst

Tax Policy and Procedures Department

DATE:

July 2, 1990

**SUBJECT:** 

Property Tax Return Due Date

(Property Tax)

REFERENCE:

S. C. Code Ann. Section 12-37-970 (As Amended June 6, 1990)

S. C. Code Ann. Section 12-37-980

**AUTHORITY:** 

S. C. Code Ann. Section 12-3-140 (1976)

SC Revenue Procedure #87-3

SCOPE:

An Information Letter is a temporary document issued for the purpose of

disseminating general tax information and to respond to technical

questions from within the Commission which are not related to a specific

set of facts.

Prior to its amendment, Code Section 12-37-970 required property tax returns to be filed on or before the fifteenth day of the fourth month following the close of the accounting period regularly employed by the taxpayer for income tax purposes.

Effective for the tax years beginning after 1989, Code Section 12-37-970 is amended to make property tax returns due on the last day of the fourth month following the close of the tax year.

Additionally, <u>effective for tax years beginning after 1989</u>, Code Section 12-37-980 providing for an extension of time to file a property tax return required by Code Section 12-37-970 is repealed.

For additional information concerning the above changes, please contact the Property Tax Division at 803-737-4466.