



National Legal Research Group, Inc.

SOUTH CAROLINA STATUTES OF LIMITATIONS

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SOUTH CAROLINA STATUTES OF LIMITATIONS

The following is an alphabetical listing of South Carolina statutes of limitations arranged by area of law. Only those statutes that establish a time period are included. Statutes that establish general rules for the application and interpretation of statutes of limitations have been omitted. No attempt has been made to systematically include tolling periods or rules, administrative or regulatory time limits, or appeal periods. The information presented here is intended for use as a quick reference. The applicability of each limitation period will need to be determined on a case-by-case basis through examination of the entire statute and relevant case law.

This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is offered with the understanding that the publisher is not engaged in rendering legal services. If legal advice is required, the services of a competent attorney should be sought. (From a Declaration of Principles jointly adopted by a Committee of the American Bar Association and a Committee of Publishers and Associations.)

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
ADMINISTRATIVE PROCEDURES ACT		
Judicial review of state agency decision	30 days (after final decision or decision on rehearing)	1-23-380(1)
ASSAULT		
	3 years (from date plaintiff knew or should have known of cause of action)	15-3-530(5), 15-3-535
BANKS		
Action against directors or stockholders of bank to recover a penalty or forfeiture imposed, or to enforce a legal liability	3 years (from date of discovery of facts establishing liability)	15-3-530(9)
BATTERY		
	3 years (from date plaintiff knew or should have known of cause of action)	15-3-530(5)
BONDS		
Action upon a bond	20 years	15-3-520(a)
—Contractors' bonds, State Department of Transportation	1 year	57-5-1660(b)
Surety bonds of broker-dealers, agents, and investment advisors [See SECURITIES]		
Challenge to issuance of bonds		
—By political subdivisions	20 days (from date of filing and indexing of records regarding bond proceedings)	11-15-30
—Decision of county board regarding authorization to commission of special district	20 days (following last publication of notice)	6-11-880
BUILDING CONSTRUCTION		
Modular buildings	(see limitations period applicable for causes of action of similar nature)	23-43-19

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
CONSUMER PROTECTION		
Action by debtor		
—For recovery of excess charges or a refused refund	1 year (after scheduled or accelerated maturity), but if sale or loan made pursuant to a revolving charge or revolving loan account, 2 years (from violation or reasonable time, presumed to be 30 days, for refund)	37-5-202(3)
Action for other violations by creditor	3 years (except where involving unconscionability)	37-10-105(A)
—For termination of employment in violation of 37-5-106 [See WAGES]		
—For violations of Title 37 generally	1 year (from maturity), but 2 years (if sale or loan made pursuant to a revolving charge or revolving loan account)	37-5-202(1)
Action by Administrator of Commission on Consumer Affairs against a creditor to recover a civil penalty for repeated and intentional violations of Title 37	2 years	37-6-113(B)
Action for violation of federal Truth in Lending Act disclosure provisions	1 year	37-5-203(5)
Borrower's action against lender of high-cost home loan for violations	6 years (after violation and after original scheduled maturity date of the debt)	37-23-50(A)
Borrower's action against lender for other home loan violations	6 years (after violation and after original scheduled maturity date of the debt)	37-23-70(F)
Unfair Trade Practices Act	3 years (from date of discovery of unlawful practice)	39-5-150
CONTRACTS		
Action upon a contract, obligation, or liability, express or implied	3 years	15-3-530(1)
Bonds [See BONDS]		
Contract for sale of goods [See UNIFORM COMMERCIAL CODE]		
Prohibition against contracts shortening statutory limitations period		15-3-140
Sealed instrument other than sealed note and personal bond for payment of money only	20 years	15-3-520(b)
Sealed note and personal bond for payment of money only	3 years	15-3-530(1) [See 15-3-520(b)]
Sealed offer to buy or sell goods	6 years	36-2-725(1) [See 15-3-520(b)]
Written contract, secured by a real property mortgage	20 years	15-3-520(a)

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
CORPORATIONS		
Action against director for breach of duty	The sooner of 2 years (from discovery of wrongful act) or 3 years (from wrongful act)	33-8-300(e)
Action against directors or stockholders of monied corporation to recover a penalty or forfeiture imposed, or to enforce a legal liability [See BANKS]		
Action against officers for violation of good-faith duties	The sooner of 3 years (after cause of action accrued), or 2 years (after time when cause of action was or reasonably should have been discovered)	33-8-420(e)
Action against director for violation of good-faith duties	The sooner of 3 years (after failure complained of) or 2 years (after harm complained of was or reasonably should have been discovered)	33-31-830(f) 33-31-842(e)
Action or judgment against shareholders of dissolved corporation	(all claims barred where filing of articles of dissolution or judicial or administrative dissolution occurred before January 1, 1989)	33-14-420(c)(2)
Known claims against dissolved corporation	90 days (from notice of rejection of claim)	33-14-106(c)(2) 33-31-1407(c)(2)
Unknown claims against dissolved corporation	10 years (from date of publication of notice of dissolution)	33-14-107(c)
CRIMES		
Action to recover from offender any profits from crime	3 years (from discovery of existence of profits)	17-25-530
Action for postconviction relief		
—Generally	1 year (after entry of judgment of conviction) or 1 year (after sending of remittitur to lower court or filing of final decision on appeal, whichever is later)	17-27-45(A)
—On new evidence	1 year (after date of actual discovery by applicant of facts or date when facts could have been ascertained by exercise of reasonable diligence)	17-27-45(C)
Action for wrongful interception of communications	5 years (unless against governmental entity or employee, in which case the limitations under the Tort Claims Act apply (See TORTS))	17-30-135(C)
ESTATES		
Action against estate by nonlien creditor		
—Claim arising at or after decedent's death		
• Claim based on contract with personal representative	8 months (after performance by personal representative is due)	62-3-803(b)(1)
• Other claims	The later of 8 months (after claim arises) or 1 year (after decedent's death)	62-3-803(b)(2)

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
ESTATES (CONTINUED)		
—Claim arising before death of decedent	1 year (after decedent's death) OR the later of 8 months (following publication of notice for all creditors barred by publication) OR 60 days (following mailing or delivery of actual notice)	62-3-803(a)(1) 62-3-803(a)(2) [See 62-3-801(a)] 62-3-803(a)(2) [See 62-3-801(b)]
Action on claim following disallowance by personal representative	30 days (after mailing of notice of disallowance)	62-3-806(a) [See 62-3-803 and 62-3-804]
Action to enforce rights of successors and creditors against personal representative for breach of fiduciary duty	6 months (after filings required by personal representative under § 62-3-1001)	62-3-1005
Action by creditor of decedent to recover from distributee	1 year after decedent's death	62-3-1006
Action by any other claimant and any heir or devisee to recover from distributee	The later of 3 years after decedent's death or 1 year after distribution	62-3-1006
Decedent's cause of action		
—Suspension of statute of limitations following death	8 months (following decedent's death for claims not barred as of date of death)	62-3-109
Probate		
—Fraud in connection with probate	2 years after the discovery of fraud, but no later than 5 years after commission of the fraud if against one not a perpetrator of fraud	62-1-106
—Other claims based on improper distribution	1 year after decedent's death (for claim by creditor of decedent) The later of 3 years after decedent's death or 1 year after time of distribution (for claim by any other claimant and any heir or devisee)	62-3-1006
Trusts		
—Action to contest validity of trust that was revocable at settlor's death	The earlier of 1 year (after settlor's death) or 60 days (after trustee sent person required notice with copy of trust instrument)	62-7-604(a)
—Action against trustee by beneficiary for breach of trust where report disclosed potential claim	1 year (after date beneficiary or his representative was sent report that adequately disclosed existence of potential claim for breach of trust)	62-7-1005(a)
—Action against trustee by beneficiary for breach of trust in other cases	3 years (after removal, resignation, or death of the trustee, termination of beneficiary's interest in trust, or termination of the trust, whichever occurs first)	62-7-1005(c)
Tax [See TAXATION]		

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
FALSE IMPRISONMENT	2 years	15-3-550(1)
FARM IMPLEMENTS		
Franchise agreements relating to retail and repurchase	4 years (from discovery of violation)	39-59-130
Unfair trade practices [See UNFAIR TRADE PRACTICES]		
FORFEITURE [See STATUTES]		
FRAUD	3 years (from date of discovery of facts constituting fraud)	15-3-530(7)
HANDICAPPED PERSONS		
Discrimination in employment [See LABOR AND EMPLOYMENT]		
Discrimination in psychometric testing		
—Filing complaint with state agency	90 days	43-33-230
INSURANCE		
Action for recovery under accident and/or health policy	6 years (from time written proof of loss is required to be given)	38-71-340(11)
Action by insurer against State Insurance Director for recovery of fees, taxes, penalties, and interest made under protest	30 days (after making payment under protest)	38-7-130(b)
Action by state to recover back fees, taxes, penalties, and interest	10 years	38-7-110
Fire or life insurance policy generally	3 years	15-3-530(8)
JUDGMENTS		
New action after reversal	1 year (after reversal)	15-3-90
LABOR AND EMPLOYMENT		
Action for wages [See WAGES]		
Discrimination and retaliation		
—Claim arising out of complaint of occupational safety and health violations	30 days (to file complaint with Commissioner of Labor)	41-15-520
—Claim alleging discrimination on the basis of race, religion, color, sex, age, national origin, or disability	180 days (to file complaint with Commission on Human Affairs)	1-13-90(a)
—Claim arising out of workers' compensation proceedings [See WORKERS' COMPENSATION]		
Unemployment insurance		
—Collection action	4 years (after last day of month immediately following the calendar quarter for which contributions, interest, or penalties were payable)	41-31-310
LIBEL	2 years	15-3-550(1)

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
LICENSED PROFESSIONS AND OCCUPATIONS		
Agricultural products dealers		
—Complaint to commissioner because of damage by breach of conditions of bond given by a licensed dealer	6 months (after date of last transaction between the complaining producer and the dealer)	46-41-70
Auctioneers		
—Claims against Auctioneer Recovery Fund for injuries caused by licensed auctioneers	1 year (after date of discovery of loss)	40-6-340(A)(4)
Environmental systems operators		
—Action for recovery of payment made to operator who did not possess a valid license, registration, or certificate	3 years (after completion of services subject to regulation)	40-23-105(C)
LIENS		
Lien on issue of mare or cow by owner of male breed stock who has contractual claim against owner of said mare or cow	1 year	29-15-50
Lien of drainage taxes, penalties, and costs	1 year	149-19-1790 [See 49-19-1750]
Lien on aircraft for labor performed, materials furnished, or contracts of indemnity provided	90 days (after such service, supplies, accessories, or contracts of indemnity are furnished)	29-15-100(a)
Lien on ships or vessels for labor or materials	90 days (after person ceases to labor on ship or vessel or furnish labor or materials)	29-9-20
Mechanic's lien	6 months	29-5-120
State mental health facility's lien for care and treatment	1 year (after patient's death)	44-23-1140
LIMITED LIABILITY COMPANIES		
Action for unlawful distribution	2 years (after date of distribution)	33-44-407(d)
Rejected claims against dissolved company	90 days from notice of rejection	33-44-307(c)(2)
Unknown, not acted on, or contingent claims against dissolved company	5 years (after publication of notice)	33-44-308(c)
LOBBYISTS AND LOBBYING		
Prosecution for violation of state statutes	4 years	2-17-150
MEDICAL MALPRACTICE (See 15-79-125 for alternative dispute resolution requirements prior to filing civil action)	(for cases arising after June 10, 1977)	15-3-545(C)
Arising out of negligent placement or inadvertent leaving of a foreign object in person	2 years (from date of discovery, but in no event less than 3 years after placement of object)	15-3-545(B)
Arising out of treatment, omission, or operation	3 years (or three years from date of discovery, not to exceed 6 years from date of occurrence)	15-3-545(A)

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
MEDICAL MALPRACTICE (CONTINUED)		
Assault [See ASSAULT]		
Battery [See BATTERY]		
Personal injury [See PERSONAL INJURY]		
MISCELLANEOUS		
Action for relief not provided for in Chapter 3 of Title 15	10 years	15-3-600
MOTOR CARRIERS		
Action against for overcharges	2 years (within 2 years of payment of charges to the carrier; provided that if a written claim for overcharge is presented to carrier within the 2-year limitations period, the period shall be extended by 6 months from the time the carrier gives written notice of disallowance of the claim)	15-3-590(1)
Action by for charges	2 years (from date of delivery or tender of delivery by carrier)	15-3-580
MOTOR VEHICLES		
Action arising out of any provision of Title 56, Chapter 15		
—Action arising during pendency of any civil, criminal, or administrative hearing by federal or state government	1 year (after final disposition of proceeding)	56-15-120
—Regulation of manufacturers, distributors, and dealers	4 years (from discovery, where cause of action has been concealed)	56-15-120
Enforcement of new motor vehicle express warranty	3 years (from date of delivery to consumer)	56-28-70
NATIONAL GUARD		
Desertion or absence without leave in time of war	no limit	25-1-2725
Mutiny	no limit	25-1-2725
Other offenses	3 years	25-1-2725
Workers' compensation [See WORKERS' COMPENSATION]		
NEGOTIABLE INSTRUMENTS		
Breach of warranty, generally	3 years (unless governed by law on indemnity or contribution)	36-3-118(g)
Certificates of deposit	6 years (after demand) or, if no requirement to pay before due date, 6 years (after demand in effect and due date passed)	36-3-118(e)
Conversion or like actions	3 years	36-3-118(g)

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
NEGOTIABLE INSTRUMENTS (CONTINUED)		
Drafts		
—Action to enforce obligation to pay unaccepted draft	The earlier of 3 years (after dishonor of draft) or 10 years (after date of draft)	36-3-118(c)
—Action to enforce obligation of accepted certified check or issued teller's, cashier's, or traveler's check	3 years (after demand)	36-3-118(d)
—Action to enforce obligation of other accepted draft	6 years (after stated due date or, if payable at definite time or on demand, after acceptance)	36-3-118(f)
Notes, generally		
—Demand on note payable on demand	6 years (after demand) or, if no demand or payment made, 10 years (after period of continuous nonpayment)	36-3-118(b)
—Enforcement of obligation to pay note payable at definite time	6 years (after stated or accelerated due date)	36-3-118(a)
Other actions to enforce statutory obligations or duties	3 years	36-3-118(g)
NONPROFIT ORGANIZATIONS		
Action by lender to recover property on loan		
—Following organization's final public notice of intent to terminate loan	120 days	27-45-90(A)
—Following termination of loan in absence of proper notice to terminate by organization	10 years	27-45-90(C)
PARTNERSHIPS		
Liability to limited partnership upon return of any part of partner's contribution		
—Without violation of partnership agreement	1 year	33-42-1080(a)
—In violation of partnership agreement	6 years	33-42-1080(b)
PENALTY [See STATUTES]		
PERSONAL INJURY		
Action based upon defective or unsafe condition of improvement to real property [See REAL PROPERTY]		
Medical malpractice [See MEDICAL MALPRACTICE]		
Other injury to the person or rights of another	3 years (from date plaintiff knew or should have known of cause of action)	15-3-530(5) and 15-3-535
Wrongful death [See WRONGFUL DEATH]		

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
PERSONAL PROPERTY		
Action by administrator against holder of unclaimed property (checks or drafts)	10 years	27-18-300(B)
Recovery of proceeds from sale of abandoned or recovered stolen property	1 year (from date of sheriff's sale)	27-21-30
Taking, detaining, or injuring any goods or chattel, including specific recovery of personal property	3 years	15-3-530(4)
Watercraft seized by state		
—Action to prove interest in watercraft seized by state	60 days (after notification of seizure)	50-23-205(B)
—Recovery of seized watercraft from state	30 days (after notification of procedure for removal of watercraft from storage)	50-23-205(C)
PUBLIC UTILITIES		
Action against Public Service Authority director for violation of good-faith duties	The sooner of 3 years after cause of action accrued or 2 years after time when cause of action was or reasonably should have been discovered	58-31-55(E)
Electrical utilities and cooperatives		
—Complaint to Public Service Commission regarding reparation for unreasonable, excessive, or discriminatory charges	2 years	58-27-960
—Enforcement of Public Service Commission reparation order by court	1 year	58-27-960
—Petition to Public Service Commission for hearing on change in rates ordered by Commission	10 days (after service of rate change order)	58-27-930
—Validity of mortgage or other lien on real estate [See REAL PROPERTY]		
Gas, heat, water, sewerage collection and disposal, and street railway companies		
—Court review of Commission decisions and orders	30 days (to supreme court or court of appeals after decision on merits, decision on motion for rehearing, or more complete decision upon rehearing, as provided by S.C. R. App. P. 203(b)(6))	58-5-340
Radio common carriers		
—Complaint to Public Service Commission regarding reparation for unreasonable, excessive, or discriminatory charges	2 years	58-11-460
—Enforcement of Public Service Commission reparation order by court	1 year (from date of service of notice of order of Commission)	58-11-460

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
PUBLIC UTILITIES (CONTINUED)		
Telephone companies		
—Court review of Commission decisions and order	30 days (to supreme court or court of appeals, as provided by S.C. R. App. P. 203(b)(6), but only after rehearing, denial of rehearing, or deemed denial on failure to act on petition for rehearing for 20 days)	58-9-1410
—Enforcement of Public Service Commission reparation order by court	1 year (from date of order of Commission)	58-9-750
Telephone cooperatives [See TELEPHONE COOPERATIVES]		
RAILROADS		
Action for damages and penalty for unlawful acts where no specific penalty is otherwise provided	2 years	58-17-4000 [See 58-17-3980]
Action for injury to employee	2 years	58-17-3770
Action for injury to persons through violations of rules and regulations of Public Service Commission	1 year	58-17-3960 [See 58-17-3950]
Action to recover charges in excess of legal rate	30 days (from demand on common carrier)	58-17-2090
REAL PROPERTY		
Action after entry	1 year (not to exceed 10 years from accrual of right to make entry)	15-3-360
Action after state grants or patents have been declared void	10 years	15-3-300
Action based upon defective or unsafe condition of improvement to real property	8 years (statute establishes an outside limitation of 8 years after substantial completion of the improvement during which normal statutes of limitation continue to run) (limitation period may not be asserted by (1) defendant in personal injury or wrongful death action who was in possession of property and knew or should have known of defect; (2) defendant who engaged in fraud, gross negligence, or reckless misconduct in connection with the improvement or who concealed any such cause of action; (3) defendant in personal injury or wrongful death action (a) if the injury, by its nature, was not discoverable in the exercise of reasonable diligence at the time of its occurrence, and (b) the injury was the result of exposure to a toxic or other harmful substance over time, instead of the result of a sudden and fortuitous trauma)	15-3-640 15-3-670

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
REAL PROPERTY (CONTINUED)		
Action by state [See STATE AND LOCAL GOVERNMENT]		
Action or defense to action founded on title or its rents or services	10 years (ownership or possession by claim of title for at least 10 years prior to commission of contested act)	15-3-350
Action under Uniform Land Sales Practices Act	4 years (after first payment of money to subdivider)	27-29-160(f)
Adverse possession		
—Against one with legal title	10 years	15-67-210
—By heirs of disseizor	10 years (from date of disseizin, not death)	27-5-100
—Under color of title (written conveyance or court decree or judgment)	10 years	15-67-220
Estates [See ESTATES]		
Leases		
—Default	4 years (after default or time when default was or reasonably should have been discovered), or as set by contract, but not less than 1 year	36-2A-506
Recovery of real property		
—Generally	10 years	15-3-340
—Action against person in possession under a claim of title by virtue of a written instrument	40 years	15-3-380
Trespass upon or damage to real property	3 years	15-3-530(3)
Validity of mortgage or other lien on real estate	20 years (from date of maturity or date of last recorded payment or, if no maturity date is stated, from date of execution)	29-1-10
—Against land held by gas or electrical utility or electric cooperative	continues until satisfied	29-1-10
SECURITIES		
Action to recover for illegal sales or offers, (1) generally, (2) against broker-dealer, or (3) against investment advisor or his representative	3 years	35-1-509(j)
Action to recover for fraudulent sales or offers	The earlier of 3 years from discovery of facts constituting the violation or 5 years from the violation (for all cases accruing after Jan. 1, 2006), except the earlier of 3 years (after contract of sale) (for all cases pending as of Jan. 1, 2006, or based on conduct occurring before that date) or 5 years after Jan. 1, 2006	35-1-509(j) 35-1-509(j) [See 35-1-701 & 35-1-301]
Judicial review of Security Commissioner's orders	30 days (after entry of order)	35-1-609
Recovery on surety bonds of broker-dealers, agents, and investment advisors	3 years	35-1-510

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
SEXUAL ABUSE OR INCEST	The later of 6 years (6 years after the person becomes 21 years old) or 3 years (3 years after discovery of the injury and the causal relationship between the injury and the sexual abuse or incest)	15-3-555(A)
SLANDER	2 years	15-3-550(1)
STATE AND LOCAL GOVERNMENT		
Bonds [See BONDS]		
Boundaries of special purpose districts		
—Challenge to alteration by county board	20 days (following last publication of notice)	6-11-480
City limits		
—Contesting extension	90 days (following publication of result) (must file notice of intention to contest within 60 days of publication of result)	5-3-270
Claim against any county with population in excess of 85,000 by officer, employee, or agent for salary, wages, fees, costs, or services rendered [See WAGES]		
Constable		
—Action against for escape of prisoner	1 year	15-3-560(2)
—Action against generally	3 years	15-3-540(1)
Contracts under Procurement Code		
—Request to chief procurement officer for resolution of dispute	1 year (after date contractor last performed work under contract), except in case of latent defects, 3 years (after date requesting party first knew or should have known of grounds giving rise to the request)	11-35-4230
Coroner		
—Action against generally	3 years	15-3-540(1)
Ethics		
—Complaint against members of the State House or Senate	4 years	8-13-540(1)(b)
—Complaint against public officials or employees	4 years	8-13-320(9)(d)
Incorporation		
—Challenge to procedure	60 days (after issuance of certificate of incorporation)	5-1-110
Judicial review of state agency decision [See ADMINISTRATIVE PROCEDURES ACT]		
Lobbyists and lobbying [See LOBBYISTS AND LOBBYING]		
Mental health facility's lien [See LIENS]		

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
STATE AND LOCAL GOVERNMENT (CONTINUED)		
Prisoners		
—Action against sheriff or others for escape	1 year	15-3-560(2)
Proceeding challenging state regulation on the ground of noncompliance with procedural requirements	1 year (from effective date of regulation)	1-23-110(D)
Psychometric testing of handicapped [See HANDICAPPED PERSONS]		
Real property		
—Action after state grants or patents have been declared void	10 years (from declaration)	15-3-330
—Action by state with respect to rents or profits from real property	20 years (from receipt of, or some part of, rents or profits by state or one from whom it claims)	15-3-310(2)
—Action by state with respect to right or title to real property	20 years (from accrual of state's right or title)	15-3-310(1)
—Action for recovery of land sold at tax sale or for its possession	2 years after date of sale	12-51-160
Referenda on general obligation bonds		
—Notices of intention to seek referendum filed with clerks of county court and political subdivision	20 days (after publication by governing body of political subdivision of notice in newspaper as required)	11-27-40
Sheriff		
—Action against for escape of prisoner	1 year	15-3-560(2)
—Action against generally	3 years	15-3-540(1)
—Service upon sheriff of rule to show cause or attachment	2 years (after expiration of office)	23-17-120
Weeds		
—Action against state for improper destruction of noxious weeds	1 year	46-23-30(c)
Zoning [See ZONING]		
STATUTES		
Forfeiture or penalty to the state	2 years	15-3-550(2)
Liability created by statute other than a penalty or forfeiture	3 years	15-3-530(2)
Penalty or forfeiture given to any person who will prosecute it	1 year (but if private party does not prosecute within 1 year, Attorney General or solicitor for county may prosecute within 2 years thereafter)	15-3-570
Penalty or forfeiture when the action is given to the party aggrieved, generally	3 years	15-3-540(2)

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
TAXATION		
Action to contest collection of tax debt	1 year from date of collection	12-56-65(G)
—Protest by debtor against setoff	30 days (after date of agency's notice of intention to set off)	12-56-63(A)
Claims for credit or refund		
—No return filed	2 years (from date tax paid)	12-54-85(F)(1)
—Return filed	The later of 3 years (from date return filed) or 2 years (from date tax paid)	12-54-85(F)(1)
Erroneous tax levy		
—Claim for reimbursement of bank charges caused by erroneous levy	90 days (after levy)	12-58-130(B)
Estate tax		
—Disposition of property or change in property use		
• Notification by qualified heir	6 months	12-16-930
• Assessment of deficiency against heir	3 years (from date of notification)	12-16-930
Lien of drainage taxes, penalties, and costs [See LIENS]		
Property tax assessments		
—Appeal of county auditor's assessment on personal property	30 days (after date of county auditor's response)	12-60-2920(A)
—Protest against real or personal property assessment by state	90 days	12-60-2110
—Protest against denial of tax exemption	90 days (after denial)	12-60-2110
Stamp tax		
—Demand for court trial	10 days (after notification in writing from Department of Revenue)	12-21-2990
TELEPHONE COOPERATIVES		
Suit against directors for failure to perform duties	The sooner of 3 years (after cause of action accrues) or 2 years (after cause of action discovered or reasonably should have been discovered)	33-46-540(E)
TOLLING FOR PERSONS UNDER DISABILITY		
Action other than for recovery of real property, for penalty or forfeiture, or against a sheriff or other officer for an escape	5 years (limitations period suspended for no more than 5 years during disability, except infancy) or 1 year (limitations period suspended for no more than 1 year after disability ceases)	15-3-40
Medical malpractice		
—Minors	7 years (limitations period suspended for no more than 7 years during minority) or 1 year (limitations period suspended for no more than 1 year after disability ceases) or for any period during which insurer or health-care provider has committed fraud or collusion in failing to bring an action on behalf of the injured minor	15-3-545(D) 15-3-545(D)

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
TOLLING FOR PERSONS UNDER DISABILITY (CONTINUED)		
Presentation of claim to conservator of protected person	30 days (after mailing of notice of disallowance or partial disallowance)	62-5-428(a)
Real property	10 years (after disability ceases or death occurs)	15-3-370
TORTS		
Assault [See ASSAULT]		
Battery [See BATTERY]		
Contribution from joint tortfeasor	1 year (after judgment becomes final)	15-38-40(C)
False imprisonment [See FALSE IMPRISONMENT]		
Libel [See LIBEL]		
Medical malpractice [See MEDICAL MALPRACTICE]		
Personal injury [See PERSONAL INJURY]		
Slander [See SLANDER]		
Tort Claims Act		
—Action for damages		
• in which verified claim was filed	3 years (after loss was or should have been discovered)	15-78-110
• in which verified claim not filed	2 years (after loss was or should have been discovered)	15-78-110
—Time for filing verified claim with agency	1 year (after loss was or should have been discovered)	15-78-80(d)
Wrongful death [See WRONGFUL DEATH]		
TRADE SECRETS		
Action for misappropriation	3 years (after misappropriation is discovered or should have been discovered)	39-8-70
UNFAIR TRADE PRACTICES		
Action under Fair Practices of Farm, Construction, Industrial, and Outdoor Power Equipment Manufacturers, Distributors, Wholesalers, and Dealers Act	3 years (after accrual of cause of action, except that any period of concealment is excluded from calculating limitations period)	39-6-150
—Action accruing during pendency of civil, criminal, or administrative antitrust proceedings by state or federal government	1 year (after final disposition of the civil, criminal, or administrative proceeding)	39-6-150
Action under Unfair Trade Practices Act	3 years (after discovery of unlawful conduct)	39-5-150

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
UNIFORM COMMERCIAL CODE		
Contract for sale of goods	6 years	36-2-725(1)
—Suit following termination of action other than for voluntary dismissal or dismissal for failure to prosecute	6 months (after termination of first action, even if limitations period for first suit has run)	36-2-725(3)
Letters of credit	1 year (after the expiration of the letter of credit or after the cause of action accrues, whichever is later)	36-5-115
VICTIMS OF CRIME		
Filing of claim from Victim's Compensation Fund	180 days (following occurrence of crime, death of victim, or discovery by a law enforcement agency that the occurrence was the result of a crime; manifestation of mental or physical injury diagnosed as result of a crime committed against minor; for good cause shown, filing period may be extended up to 4 years after death of victim or occurrence of crime)	16-3-1230(2)
WAGES		
Action concerning or in any manner relating to wages claimed under a federal statute or regulation	1 year	15-3-560(1)
Action for failure to pay wages due	3 year (after wages become due)	41-10-80(C)
Action for recovery of wages due to wrongful termination of employment in violation of 37-5-106	90 days	37-5-202(5)
Claim against any county with population in excess of 85,000 by officer, employee, or agent for salary, wages, fees, costs, or services rendered	1 year	15-3-560(3)
WHISTLEBLOWER		
Action against public employer for retaliation within one year of reporting state or federal violation	1 year or after exhaustion of administrative remedies	8-27-30 (B)
WORKERS' COMPENSATION		
Accident or death compensation generally	2 years	42-15-40
—National Guard members	The later of 2 years (after the accident) or 1 year (after the federal claim is finalized)	42-15-40
Action on claim adjudged not within the jurisdiction of the Workers' Compensation Law	1 year (after final judgment)	42-1-650
Occupational disease compensation	2 years (from date of notification of diagnosis)	42-15-40
Repetitive trauma injury	2 years (for filing with commission after employee knew or should have known injury compensable, but no more than 7 years after last injurious exposure)	42-15-40

AREA OF LAW	LIMITATIONS PERIOD	STATUTE
WORKERS' COMPENSATION (CONTINUED)		
Retaliation	1 year	41-1-80
Third parties		
—Action by employee or dependents	1 year (after carrier accepts liability or makes payment pursuant to award)	42-1-560(b)
—Action by carrier in the event of the death of the claimant without dependents	2 years (after death of employee)	42-1-560(h)
WRONGFUL DEATH		
Action based upon defective or unsafe condition of improvement to real property [See REAL PROPERTY]		
Generally	3 years (from date of death)	15-3-530(6)
ZONING		
Appeals		
—From board of appeals to circuit court	30 days (from mailing of decision)	6-29-820(B)
—From board of architectural review to circuit court	30 days (after decision is postmarked)	6-29-900
—From planning commission to circuit court in support of the plaintiff's breach-of-contract action against the defendants	30 days (by any party after actual notice of decision; if by affected owner, must also request prelitigation mediation)	6-29-1150(D)
—To board of appeals	30 days (from receipt of actual notice of decision, if time not provided by zoning ordinance or board rules; otherwise within reasonable time, as provided by ordinance or rules)	6-29-800(B)
Challenge to adequacy of notice or validity of zoning regulation, map, or amendment thereto	60 days (after decision of governing body)	6-29-760(D)