## South Carolina Legislature

May 17, 2024, 10:40:16 pm

Session 123 - (2019-2020)

S 0024 General Bill, By Hutto and Jackson

Similar (H 3299)

**Summary:** Cigarette surtax

A BILL TO AMEND SECTION 12-21-625, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE SURTAX ON CIGARETTES, INCLUDING THE DEFINITION OF "CIGARETTE", SO AS TO REVISE THE WEIGHT LIMITATION ON CIGARETTES FROM THREE POUNDS OR LESS PER ONE THOUSAND CIGARETTES TO FOUR AND ONE-HALF POUNDS OR LESS PER ONE THOUSAND CIGARETTES AND TO EXEMPT THOSE WRAPPED TOTALLY IN TOBACCO LEAF WITH NO FILTER, AND TO DEFINE "CIGARETTE" TO INCLUDE 0.325 OUNCES OF TOBACCO LIKELY INTENDED TO BE PURCHASED TO ROLL YOUR OWN CIGARETTES; AND TO REQUIRE THE DIRECTOR OF THE DEPARTMENT OF REVENUE TO DETERMINE IF THERE ARE BARRIERS TO THE ENFORCEMENT OR COLLECTION OF CIGARETTE TAXES, TO MAKE RECOMMENDATIONS TO REMOVE THESE BARRIERS, AND TO REPORT THEIR FINDINGS TO THE GENERAL ASSEMBLY.

12/12/18	Senate	Prefiled
12/12/18	Senate	Referred to Committee on Finance
01/08/19	Senate	Introduced and read first time (Senate Journal-page 5050)
01/08/19	Senate	Referred to Committee on Finance