

## Session 112 - (1997-1998)

### H 4849 General Bill, By Boan

A BILL TO AMEND ARTICLE 5, CHAPTER 21, TITLE 12, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO TAXATION OF TOBACCO, AMMUNITION, AND PLAYING CARDS, BY ADDING SECTION 12-21-830 SO AS TO PROVIDE FOR REGULAR REPORTING AND PAYMENT OF TAXES ON CIGARETTES AND TOBACCO PRODUCTS; TO AMEND SECTION 12-21-660, AS AMENDED, RELATING TO LICENSING REQUIREMENTS FOR ENGAGING IN THE TOBACCO BUSINESS, SO AS TO INCLUDE CIGARETTES AND TOBACCO PRODUCTS; TO AMEND SECTION 12-21-735, AS AMENDED, RELATING TO PAYMENT OF LICENSE TAX ON CIGARETTES, SO AS TO INCLUDE TOBACCO PRODUCTS AND TO INCLUDE PAYMENT BY PERSONS WHO SELL OR POSSESS FOR SALE CIGARETTES AND TOBACCO PRODUCTS FOR USE OR CONSUMPTION; TO AMEND SECTION 12-21-760, RELATING TO THE INTENT OF THE STAMP AND BUSINESS TAX, SO AS TO PROVIDE THAT ONCE SUCH TAXES HAVE BEEN PAID ON CIGARETTES AND TOBACCO PRODUCTS, NO FURTHER TAX IS REQUIRED; TO AMEND SECTION 12-21-780, AS AMENDED, RELATING TO TAX ON TOBACCO PRODUCTS SO AS TO EXPRESSLY INCLUDE CIGARETTES; TO AMEND SECTION 12-21-800, AS AMENDED, RELATING TO THE DEFINITION OF TOBACCO PRODUCTS, SO AS TO DELETE CERTAIN CROSS REFERENCES; AND TO REPEAL SECTION 12-21-610, RELATING TO LIABILITY FOR TAX ON THE SALE OF TOBACCO, AMMUNITION, AND PLAYING CARDS; TO REPEAL SECTION 12-21-750, RELATING TO CERTAIN RETAIL DEALERS FURNISHING DUPLICATE INVOICES; TO REPEAL SECTION 12-21-770, RELATING TO LIABILITY FOR TAX ON THE SALE AND DISTRIBUTION OF CERTAIN ITEMS; TO REPEAL SECTION 12-21-810, RELATING TO THE DEFINITION OF DISTRIBUTOR OF TOBACCO PRODUCTS.

**03/19/98 House Introduced and read first time HJ-56**

**03/19/98 House Referred to Committee on Ways and Means HJ-57**