## South Carolina Legislature

May 18, 2024, 08:21:39 am

Session 117 - (2007-2008)

## H 5225 General Bill, By Herbkersman and Erickson

Summary: Cigarette tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-21-625 SO AS TO IMPOSE A SURTAX ON EACH CIGARETTE IN AN AMOUNT OF TWO AND EIGHT-TENTHS CENTS, PROVIDE FOR THE CREDITING OF THE REVENUE FROM THE SURTAX TO THE SMOKING PREVENTION AND CESSATION TRUST FUND, THE CANCER SCREENING TRUST FUND, THE HEALTH CARE ENHANCEMENT TRUST FUND, AND THE SENIOR CARE AND NURSING TRAINING TRUST FUND, PROVIDE FOR REPORTING, PAYMENT, COLLECTION, AND ENFORCEMENT OF THE SURTAX, AND DEFINE "CIGARETTE"; TO AMEND SECTION 12-21-620, RELATING TO THE ORIGINAL CIGARETTE TAX, SO AS TO CONFORM DEFINITIONS; BY ADDING SECTION 11-11-230 SO AS TO CREATE AND ESTABLISH IN THE STATE TREASURY THE SMOKING PREVENTION AND CESSATION TRUST FUND, THE CANCER SCREENING TRUST FUND, THE HEALTH CARE ENHANCEMENT TRUST FUND, AND THE SENIOR CARE AND NURSING TRAINING TRUST FUND, ALL SO AS TO RECEIVE DEPOSITS OF THE REVENUES FROM THE CIGARETTE SURTAX AS SPECIFIED; TO PROHIBIT THE EXCESSIVE PURCHASE OF CIGARETTES FOR RESALE IN ANTICIPATION OF THE APPLICATION OF THE SURTAX; AND TO CREATE A STUDY COMMITTEE ON HEALTH CARE ACCESS AND AFFORDABILITY, PROVIDE FOR ITS MEMBERSHIP, AND REQUIRE A REPORT ON ITS FINDINGS AND RECOMMENDATIONS BY JANUARY 1, 2010.

05/28/08 House Introduced and read first time HJ-73

05/28/08 House Referred to Committee on Ways and Means HJ-74