

## Session 122 - (2017-2018)

### S 0575 General Bill, By Gregory, Jackson, Shealy and Scott

*Similar (H 3664)*

**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.

03/22/17 Senate Introduced and read first time (Senate Journal-page 3)

03/22/17 Senate Referred to Committee on Finance (Senate Journal-page 3)