**South Carolina General Assembly**

122nd Session, 2017-2018

**S. 381**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Alexander

Document Path: l:\council\bills\dka\3069sa17.docx

Companion/Similar bill(s): 3777

Introduced in the Senate on February 8, 2017

Introduced in the House on March 7, 2017

Currently residing in the House Committee on **Ways and Means**

Summary: Cigarette stamp tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/8/2017 Senate Introduced and read first time ([Senate Journal‑page 5](file:///h:\sj\20170208.docx))

2/8/2017 Senate Referred to Committee on **Finance** ([Senate Journal‑page 5](file:///h:\sj\20170208.docx))

2/22/2017 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 10](file:///h:\sj\20170222.docx))

2/28/2017 Senate Read second time ([Senate Journal‑page 20](file:///h:\sj\20170228.docx))

2/28/2017 Senate Roll call Ayes‑39 Nays‑0 ([Senate Journal‑page 20](file:///h:\sj\20170228.docx))

3/2/2017 Senate Read third time and sent to House ([Senate Journal‑page 21](file:///h:\sj\20170302.docx))

3/7/2017 House Introduced and read first time ([House Journal‑page 11](file:///h:\hj\20170307.docx))

3/7/2017 House Referred to Committee on **Ways and Means** ([House Journal‑page 11](file:///h:\hj\20170307.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=381&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/8/2017](file:///p:\pprever\2017-18\381_20170208.docx)

[2/22/2017](file:///p:\pprever\2017-18\381_20170222.docx)

~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

February 22, 2017

**S. 381**

Introduced by Senator Alexander

S. Printed 2/22/17--S.

Read the first time February 8, 2017.

**THE COMMITTEE ON FINANCE**

To whom was referred a Bill (S. 381) to amend Section 12‑21‑2870, Code of Laws of South Carolina, 1976, relating to cigarettes found not having affixed to the package certain stamps, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

HUGH K. LEATHERMAN, SR. for Committee.

**A** **BILL**

TO AMEND SECTION 12‑21‑2870, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CIGARETTES FOUND NOT HAVING AFFIXED TO THE PACKAGE CERTAIN STAMPS, SO AS TO PROVIDE THAT CIGARETTES FOUND AT ANY POINT NOT HAVING AFFIXED TO THE PACKAGE CERTAIN STAMPS ARE CONSIDERED CONTRABAND.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑21‑2870 of the 1976 Code is amended to read:

“Section 12‑21‑2870. ~~Cigarettes found at any point within the State which have been within the State for a period of twenty‑four hours or longer in possession of any retailer or for a period of seventy‑two hours or longer in possession of any wholesaler or jobber, not having affixed to the package the stamps as required, or on which the tax has not been paid, or of any person importing, receiving, or acquiring cigarettes for use or consumption within the State, not having affixed to the package the stamp as required or on which the tax has not been paid are declared to be contraband goods and may be seized by the department, its employees or any peace officer of the State without a warrant and the goods must be delivered to the department.~~ Except as otherwise provided in this chapter, cigarettes found at any point within the State, not having affixed to the package the stamps required pursuant to this chapter, are contraband goods if the goods are in the possession of a person:

(1) offering the cigarettes for sale or distribution and that person was not the first to receive the untaxed cigarettes in this State;

(2) importing, receiving, or acquiring cigarettes for use or consumption within the State; or

(3) offering the cigarettes for sale at retail within this State.

Cigarettes declared to be contraband goods under this section may be seized by the department, its employees, or any law enforcement of the State without a warrant. The seized cigarettes must be delivered to the department.”

SECTION 2. This act takes effect upon approval by the Governor.

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