**South Carolina General Assembly**

123rd Session, 2019-2020

**A97, R20, H3849**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Reps. G.M. Smith and Toole

Document Path: l:\council\bills\nbd\11220dg19.docx

Companion/Similar bill(s): 398

Introduced in the House on February 5, 2019

Introduced in the Senate on February 12, 2019

Last Amended on February 26, 2019

Passed by the General Assembly on February 28, 2019

Governor's Action: March 20, 2019, Signed

Summary: Cigarette stamp tax

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 2/5/2019 House Introduced, read first time, placed on calendar without reference ([House Journal‑page 27](file:///h%3A%5Chj%5C20190205.docx))

 2/7/2019 House Member(s) request name added as sponsor: Toole

 2/7/2019 House Amended ([House Journal‑page 21](file:///h%3A%5Chj%5C20190207.docx))

 2/7/2019 House Read second time ([House Journal‑page 21](file:///h%3A%5Chj%5C20190207.docx))

 2/7/2019 House Roll call Yeas‑105 Nays‑0 ([House Journal‑page 22](file:///h%3A%5Chj%5C20190207.docx))

 2/7/2019 House Unanimous consent for third reading on next legislative day ([House Journal‑page 23](file:///h%3A%5Chj%5C20190207.docx))

 2/12/2019 House Read third time and sent to Senate ([House Journal‑page 2](file:///h%3A%5Chj%5C20190212.docx))

 2/12/2019 Senate Introduced and read first time ([Senate Journal‑page 6](file:///h%3A%5Csj%5C20190212.docx))

 2/12/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 6](file:///h%3A%5Csj%5C20190212.docx))

 2/20/2019 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 14](file:///h%3A%5Csj%5C20190220.docx))

 2/26/2019 Senate Amended ([Senate Journal‑page 40](file:///h%3A%5Csj%5C20190226.docx))

 2/26/2019 Senate Read second time ([Senate Journal‑page 40](file:///h%3A%5Csj%5C20190226.docx))

 2/26/2019 Senate Roll call Ayes‑42 Nays‑0 ([Senate Journal‑page 40](file:///h%3A%5Csj%5C20190226.docx))

 2/27/2019 Senate Read third time and returned to House with amendments ([Senate Journal‑page 24](file:///h%3A%5Csj%5C20190227.docx))

 2/28/2019 House Concurred in Senate amendment and enrolled ([House Journal‑page 69](file:///h%3A%5Chj%5C20190228.docx))

 2/28/2019 House Roll call Yeas‑103 Nays‑0 ([House Journal‑page 69](file:///h%3A%5Chj%5C20190228.docx))

 3/19/2019 Ratified R 20

 3/20/2019 Signed By Governor

 3/27/2019 Effective date 03/20/19

 7/10/2019 Act No.  97

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3849&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/5/2019](file:///p%3A%5Cpprever%5C2019-20%5C3849_20190205.docx)

[2/5/2019-A](file:///p%3A%5Cpprever%5C2019-20%5C3849_20190205A.docx)

[2/7/2019](file:///p%3A%5Cpprever%5C2019-20%5C3849_20190207.docx)

[2/20/2019](file:///p%3A%5Cpprever%5C2019-20%5C3849_20190220.docx)

[2/26/2019](file:///p%3A%5Cpprever%5C2019-20%5C3849_20190226.docx)

(A97, R20, H3849)

**A JOINT RESOLUTION TO PROVIDE A GRACE PERIOD ON THE ENFORCEMENT OF SECTION 12‑21‑735 OF THE 1976 CODE, RELATING TO THE STAMP TAX ON CIGARETTES, AGAINST UNSTAMPED PACKAGES OF CIGARETTES FOR WHICH APPLICABLE TAXES HAVE BEEN PAID.**

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

**Stamp tax on cigarettes**

SECTION 1. For the period beginning January 1, 2019, and ending October 1, 2019, unstamped packages of cigarettes subject to the provisions of Section 12‑21‑735 for which applicable taxes have been paid are not contraband goods subject to seizure by the Department of Revenue or any peace officer of the State, and any fines associated with such seizure, provided, however, that such person files a report with the Department of Revenue by March 31, 2019, on a form established by the Department of Revenue, stating the quantity of such unstamped packages of cigarettes that were in the person’s possession as of January 1, 2019.

**Time effective**

SECTION 2. This joint resolution takes effect upon approval by the Governor.

Ratified the 19th day of March, 2019.

Approved the 20th day of March, 2019.

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