**South Carolina General Assembly**

126th Session, 2025-2026

**S. 519**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Davis, Turner, Kimbrell, Climer, Hutto, Graham, Sabb, Rice, Adams, Williams, Leber and Walker

Companion/Similar bill(s): 4303

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Introduced in the Senate on April 1, 2025

Currently residing in the Senate Committee on **Finance**

Summary: Cigarettes for heating

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/1/2025 Senate Introduced and read first time ([Senate Journal‑page 6](h:\sj\20250401.docx))

4/1/2025 Senate Referred to Committee on **Finance** ([Senate Journal‑page 6](h:\sj\20250401.docx))

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=519&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[04/01/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/519_20250401.docx)

[04/03/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/519_20250403.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑21‑620, RELATING TO TAX RATES ON PRODUCTS CONTAINING TOBACCO, SO AS TO TAX CIGARETTES FOR HEATING ONE AND ONE‑QUARTER mills ON EACH CIGARETTE.

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

SECTION 1. Section 12‑21‑620 of the S.C. Code is amended to read:

Section 12‑21‑620. (A) There shall be levied, assessed, collected, and paid in respect to the articles containing tobacco enumerated in this section the following amounts:

(1) upon all cigarettes for smoking made of tobacco or any substitute for tobacco, three and one‑half mills on each cigarette;

(2) upon all cigarettes for heating made of tobacco or any substitute for tobacco, one and one‑quarter mills on each cigarette;

(2)(3) upon all tobacco products, as defined in Section 12‑21‑800, five percent of the manufacturer’s price.

Manufacturer’s price as used in this section is the established price at which a manufacturer sells to a wholesaler.

(B) As used in this section, “cigarette” means:

(1) any roll for smoking or heating under ordinary conditions of use containing tobacco or any substitute for tobacco wrapped in paper or in any substance other than a tobacco leaf; or

(2) any roll for smoking or heating under ordinary conditions of use containing tobacco or any substitute for tobacco, wrapped in any substance, weighing three pounds per thousand or less, however labeled or named, which because of its appearance, size, type of tobacco used in the filler, or its packaging, pricing, marketing, or labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in item (1) of this subsection.

SECTION 2. This act takes effect October 1, 2025.

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