**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 3299**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Erickson, Bernstein and Collins

Document Path: l:\council\bills\cc\15346vr19.docx

Companion/Similar bill(s): 24

Introduced in the House on January 8, 2019

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

Summary: Cigarette surtax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/18/2018 House Prefiled

12/18/2018 House Referred to Committee on **Ways and Means**

1/8/2019 House Introduced and read first time ([House Journal‑page 162](file:///h:\hj\20190108.docx))

1/8/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 162](file:///h:\hj\20190108.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3299&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/18/2018](file:///p:\pprever\2019-20\3299_20181218.docx)

**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.

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

SECTION 1. Section 12‑21‑625(D) of the 1976 Code is amended to read:

“(D) For purposes of this section, ‘cigarette’ means:

(1) any roll for smoking 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 containing tobacco or any substitute for tobacco, except those wrapped totally in tobacco leaf that do not have a filter, wrapped in any substance, weighing ~~three~~ four and one‑half pounds or less 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); or

(3) 0.325 ounces of any tobacco or mixture containing tobacco, however packaged, labeled, or named, which is likely intended or expected to be offered to or purchased by consumers to roll their own cigarettes.”

SECTION 2. (A) The Director of the Department of Revenue shall determine what barriers, if any, exist in the enforcement or collection of the cigarette tax, imposed pursuant to Sections 12‑21‑620 and 12‑21‑625 of the 1976 Code, or prosecution of cigarette tax violations and make recommendations to remove these barriers, including, but not limited to, legislation.

(B) The director shall submit a report containing its findings and recommendations to the General Assembly by January 1, 2019.

SECTION 3. This act takes effect upon approval by the Governor.

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