**South Carolina General Assembly**

123rd Session, 2019-2020

**S. 398**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Senators Alexander, Scott and Gambrell

Document Path: l:\s-res\tca\012grac.kmm.tca.docx

Companion/Similar bill(s): 3849

Introduced in the Senate on January 22, 2019

Introduced in the House on February 19, 2019

Last Amended on February 13, 2019

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

1/22/2019 Senate Introduced and read first time ([Senate Journal‑page 7](file:///h:\sj\20190122.docx))

1/22/2019 Senate Referred to Committee on **Finance** ([Senate Journal‑page 7](file:///h:\sj\20190122.docx))

2/5/2019 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 14](file:///h:\sj\20190205.docx))

2/7/2019 Senate Committee Amendment Adopted ([Senate Journal‑page 15](file:///h:\sj\20190207.docx))

2/13/2019 Senate Amended ([Senate Journal‑page 17](file:///h:\sj\20190213.docx))

2/13/2019 Senate Read second time ([Senate Journal‑page 17](file:///h:\sj\20190213.docx))

2/13/2019 Senate Roll call Ayes‑41 Nays‑0 ([Senate Journal‑page 17](file:///h:\sj\20190213.docx))

2/14/2019 Senate Read third time and sent to House ([Senate Journal‑page 10](file:///h:\sj\20190214.docx))

2/19/2019 House Introduced and read first time ([House Journal‑page 44](file:///h:\hj\20190219.docx))

2/19/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 44](file:///h:\hj\20190219.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=398&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/22/2019](file:///p:\pprever\2019-20\398_20190122.docx)

[2/5/2019](file:///p:\pprever\2019-20\398_20190205.docx)

[2/7/2019](file:///p:\pprever\2019-20\398_20190207.docx)

[2/13/2019](file:///p:\pprever\2019-20\398_20190213.docx)

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Indicates New Matter

AMENDED

February 13, 2019

**S. 398**

Introduced by Senator Alexander and Gambrell

S. Printed 2/13/19--S.

Read the first time January 22, 2019.

**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.

Amend Title To Conform

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

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.

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

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