

## Session 110 - (1993-1994)

### **S 1237 General Bill, By Passailaigue**

A Bill to amend Section 12-21-5020, Code of Laws of South Carolina, 1976, relating to definitions of the Marijuana and Controlled Substance Tax Act, by striking references to the Tax Commission and substituting the Department of Revenue and Taxation; to amend Section 12-21-5090, relating to measurement and assessment of marijuana and controlled substances, so as to provide for measurement and assessment of growing marijuana and dosages of crack cocaine; to amend Section 12-21-6030, relating to jeopardy assessments against dealers, so as to exempt assessments under the Marijuana and Controlled Substance Tax Act from the Taxpayers' Bill of Rights; by adding Sections 12-21-6034, 12-21-6036, and 12-21-6038 so as to provide for appeals of assessments under the Act within twenty days with assessments final and conclusive after that time, to authorize the waiver or reduction of the tax, interest, or penalties assessed under the Act, and to require law enforcement agencies making controlled substance violations arrests to submit copies of the arrest reports to the Department of Revenue and Taxation; to amend Section 12-21-6040, relating to confidentiality of filings, so as to reduce the criminal penalty; to amend Section 12-21-6050, relating to crediting of revenue under the Act, so as to provide for apportioning of revenues between law enforcement agencies, the Department of Revenue and Taxation, and the General Fund of the State and provide for the use of the revenues by law enforcement agencies; and to repeal Section 12-21-600(B).

**03/08/94 Senate Introduced and read first time SJ-3**

**03/08/94 Senate Referred to Committee on Finance SJ-3**