

Session 118 - (2009-2010)

S 0068 General Bill, By Ford

Summary: License taxes

A BILL TO AMEND SECTION 12-33-210, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO LICENSE TAXES ON LICENSES ISSUED PURSUANT TO THE PROVISIONS OF TITLE 61, THE ALCOHOL BEVERAGE CONTROL ACT, SO AS TO REQUIRE A LICENSE WITH A LICENSE TAX OF FIVE THOUSAND DOLLARS FOR A RETAIL DEALER HOLDING A WHOLESALER'S BASIC PERMIT UNDER FEDERAL LAW; TO AMEND SECTION 12-33-245, AS AMENDED, RELATING TO THE EXCISE TAX ON THE GROSS PROCEEDS OF THE SALE OF ALCOHOLIC LIQUORS BY THE DRINK, SO AS TO REPLACE THE EXCISE TAX WITH A LICENSE TAX ON WHOLESALERS IMPOSED AT THE RATE OF SIXTY-SIX CENTS A LITER; AND TO AMEND SECTION 12-36-90, AS AMENDED, RELATING TO THE DEFINITION OF "GROSS PROCEEDS OF SALES" FOR PURPOSES OF THE SOUTH CAROLINA SALES TAX ACT, SO AS TO DELETE AN OBSOLETE REFERENCE TO THE FORMER EXCISE TAX ON THE GROSS PROCEEDS OF THE SALE OF ALCOHOLIC LIQUORS BY THE DRINK.

12/10/08 Senate Prefiled

12/10/08 Senate Referred to Committee on Finance

01/13/09 Senate Introduced and read first time SJ-103

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