COMMITTEE REPORT

February 20, 2019

**H. 3849**

Introduced by Reps. G.M. Smith and Toole

S. Printed 2/20/19--S.

Read the first time February 12, 2019.

**THE COMMITTEE ON FINANCE**

To whom was referred a Joint Resolution (H. 3849) 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, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

HUGH K. LEATHERMAN, SR. for Committee.

**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.

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.

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

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