

## Session 118 - (2009-2010)

### H 3206 General Bill, By White

#### Summary: Cigarette tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-21-625 SO AS TO IMPOSE AN ADDITIONAL TAX ON CIGARETTES EQUAL TO 1.25 CENTS ON EACH CIGARETTE, TO PROVIDE A DEFINITION OF "CIGARETTE", TO CREATE THE MEDICAID RESERVE ACCOUNT OF THE SOUTH CAROLINA DEPARTMENT OF HEALTH AND HUMAN SERVICES AND PROVIDE ITS SOURCES OF REVENUE INCLUDING THE REVENUES OF THE TAX IMPOSED PURSUANT TO THIS ACT AND TO PROVIDE FOR THE USES OF FUND REVENUES, TO REQUIRE A BALANCE IN THIS FUND EQUAL TO ONE AND ONE-HALF PERCENT OF THE TOTAL APPROPRIATIONS AUTHORIZED FOR THE MEDICAID PROGRAM FOR THE CURRENT FISCAL YEAR, AND TO PROVIDE THAT REVENUES OF THIS ADDITIONAL TAX IN EXCESS OF AMOUNTS NECESSARY TO RESTORE AND MAINTAIN THE MEDICAID RESERVE ACCOUNT AT THE REQUIRED LEVEL MUST FIRST BE CREDITED TO THE GENERAL RESERVE FUND AND THEREAFTER TO THE GENERAL FUND OF THE STATE.

**12/16/08 House Prefiled**

**12/16/08 House Referred to Committee on Ways and Means**

**01/13/09 House Introduced and read first time HJ-93**

**01/13/09 House Referred to Committee on Ways and Means HJ-93**