

## Session 107 - (1987-1988)

**H 2416 General Bill, By H.E. Pearce, R.L. Altman, D.L. Aydlette, K.E. Bailey, Barfield, L.E. Bennett, G.A. Brown, C.D. Chamblee, M.J. Cooper, R.S. Corning, Elliott, E.D. Foxworth, L.E. Gentry, J.C. Johnson, F.E. McBride, D.E. McTeer, T.F. Rogers, J.J. Snow, J.H. Toal, J.W. Tucker, D.C. Waldrop and D.E. Winstead**

A Bill to impose an excise tax on the possession of controlled substances under certain circumstances and in certain amounts, provide exceptions, create a felony offense of criminal tax evasion under this Act and provide penalties, provide for the imposition of an administrative penalty on the unpaid tax, authorize the issuance of an assessment on assets and collection and attachment proceedings for the payment of the tax and penalty, provide that the provisions of this Act are cumulative in effect and applicability, provide for the disposition of the tax, penalty, and other proceeds generated under this Act, and to require the South Carolina Tax Commission, as administering agency hereunder, to promulgate regulations necessary for the effective administration and enforcement of the provisions of this Act; and to amend Section 16-1-10, as amended, Code of Laws of South Carolina, 1976, relating to crimes classified as felonies, so as to include the crime of possession of a controlled substance for which the tax under this Act is due and payable without payment of the tax having been made and required tax stamps having been affixed thereto.

**02/05/87 House Introduced and read first time HJ-420**

**02/05/87 House Referred to Committee on Ways and Means HJ-420**