Session 121 - (2015-2016)

S 0595 General Bill, By Alexander, Peeler and Setzler

Summary: Stamp tax on tobacco products

A BILL TO AMEND SECTION 12-21-735, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE STAMP TAX ON CIGARETTES AND TOBACCO PRODUCTS, SO AS TO REQUIRE AND PROVIDE FOR THE PROPER AFFIXING OF STAMPS, INCLUDING PROVISIONS FOR EXEMPT PACKAGES, UNIQUE SERIAL NUMBERING OF STAMPS, REVOCATION OF THE LICENSE OF A PERSON VIOLATING THESE PROVISIONS, LIMITATIONS ON THE RECEIPT AND SALE OF UNTAXED CIGARETTES, TO PROVIDE FOR RETURN AND PAYMENT OF THE TAX, AND TO AUTHORIZE THE DEPARTMENT OF REVENUE TO PROMULGATE REGULATIONS NECESSARY TO ESTABLISH, IMPLEMENT, AND ENFORCE THESE PROVISIONS.

03/25/15 Senate Introduced and read first time (Senate Journal-page 4)

03/25/15 Senate Referred to Committee on Finance (Senate Journal-page 4)