

Session 116 - (2005-2006)

S 0990 General Bill, By Ford

Summary: Alcohol Beverage Control Act

A BILL TO AMEND SECTION 12-33-210, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO LICENSE TAXES GRANTED PURSUANT TO THE PROVISIONS OF TITLE 61, THE ALCOHOL BEVERAGE CONTROL ACT, SO AS TO PROVIDE A TAX ON A LICENSED RETAIL DEALER WITH A WHOLESALER'S BASIC PERMIT ISSUE PURSUANT TO THE FEDERAL ALCOHOLIC ADMINISTRATION ACT; 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.

12/13/05 Senate Prefiled

12/13/05 Senate Referred to Committee on Finance

01/10/06 Senate Introduced and read first time SJ-29

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