**A** **BILL**

TO AMEND SECTION 12‑21‑1010, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEFINITIONS FOR PURPOSES OF THE BEER AND WINE LICENSE TAX, SO AS TO CONFORM THE DEFINITION OF “BEER” FOR PURPOSES OF THIS LICENSE TAX TO THE REVISED DEFINITION FOR “BEER” PROVIDED BY LAW FOR THE REGULATION OF BEER AND WINE SALES AND CONSUMPTION.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑21‑1010(3) of the 1976 Code is amended to read:

“(3) The word ‘beer’ ~~shall mean all beer, ales, porter and other similar malt or fermented beverages containing not more than five per cent of alcohol by weight~~ has the meanings provided pursuant to Section 61‑4‑10(1) and (2);”

SECTION 2. Upon approval by the Governor, the revised definition of “beer” in Section 12‑21‑1010(3) of the 1976 Code, as amended by this act, applies retroactively to May 2, 2007.

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