~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

April 20, 2010

**H. 4233**

Introduced by Rep. Harrison

S. Printed 4/20/10--H.

Read the first time January 12, 2010.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Bill (H. 4233) 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, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

DANIEL T. COOPER for Committee.

**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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