**South Carolina General Assembly**

122nd Session, 2017-2018

**S. 484**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Finance Committee

Document Path: l:\council\bills\dbs\31399cz17.docx

Introduced in the Senate on February 28, 2017

Introduced in the House on March 9, 2017

Currently residing in the House Committee on **Regulations and Administrative Procedures**

Summary: Cigarette Taxes (D. No. 4702)

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/28/2017 Senate Introduced, read first time, placed on calendar without reference ([Senate Journal‑page 14](file:///h:\sj\20170228.docx))

3/7/2017 Senate Read second time ([Senate Journal‑page 28](file:///h:\sj\20170307.docx))

3/7/2017 Senate Roll call Ayes‑40 Nays‑0 ([Senate Journal‑page 28](file:///h:\sj\20170307.docx))

3/8/2017 Senate Read third time and sent to House ([Senate Journal‑page 29](file:///h:\sj\20170308.docx))

3/9/2017 House Introduced and read first time ([House Journal‑page 4](file:///h:\hj\20170309.docx))

3/9/2017 House Referred to Committee on **Regulations and Administrative Procedures** ([House Journal‑page 4](file:///h:\hj\20170309.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=484&session=122&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/28/2017](file:///p:\pprever\2017-18\484_20170228.docx)

[2/28/2017-A](file:///p:\pprever\2017-18\484_20170228A.docx)

INTRODUCED

February 28, 2017

**S. 484**

Introduced by Finance Committee

S. Printed 2/28/17--S.

Read the first time February 28, 2017.

**A** **JOINT RESOLUTION**

TO APPROVE REGULATIONS OF THE DEPARTMENT OF REVENUE, RELATING TO CIGARETTE TAXES, DESIGNATED AS REGULATION DOCUMENT NUMBER 4702, PURSUANT TO THE PROVISIONS OF ARTICLE 1, CHAPTER 23, TITLE 1 OF THE 1976 CODE.

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

SECTION 1. The regulations of the Department of Revenue, relating to Cigarette Taxes, designated as Regulation Document Number 4702, and submitted to the General Assembly pursuant to the provisions of Article 1, Chapter 23, Title 1 of the 1976 Code, are approved.

SECTION 2. This joint resolution takes effect upon approval by the Governor.

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SUMMARY AS SUBMITTED

BY PROMULGATING AGENCY.

The South Carolina Department of Revenue is considering adding SC Regulation 117‑1600 to implement the imposition of the cigarette tax via tax stamps as set out in Act No. 145 of 2016.

This regulation would contain provisions concerning reporting requirements under Chapters 47 and 48 of Title 11 along with provisions regarding affixing tax stamps, purchasing tax stamps, features of tax stamps, exemptions and refunds, display, storage, transfer, and transport of cigarettes. Tax stamps will be required as of January 1, 2019 in accordance with Act No. 145 of 2016.

The Notice of Drafting was published in the *State Register* on August 26, 2016.

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