**A** **BILL**

TO AMEND SECTION 12‑21‑625, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CIGARETTE SURTAX, SO AS TO PROVIDE FOR AN ADDITIONAL CIGARETTE SURTAX EQUAL TO FIVE CENTS ON EACH CIGARETTE AND TO PROVIDE THAT THE SURTAX MUST BE CREDITED TO THE DEPARTMENT OF EDUCATION TO BE USED FOR EQUAL PAY RAISES FOR ALL K‑12 PUBLIC SCHOOL TEACHERS.

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

SECTION 1. Section 12‑21‑625 of the 1976 Code is amended by adding an appropriately lettered subsection to read:

“( ) In addition to the cigarette surtax imposed pursuant to subsection (A), there is imposed a surtax on cigarettes subject to the tax imposed pursuant to Section 12‑21‑620(1) in an amount equal to five cents on each cigarette. The revenue of the surtax imposed pursuant to this subsection must be credited to the Department of Education to be distributed to school districts to be used for equal pay raises for all K‑12 public school teachers.”

SECTION 2. This act takes effect on July 1, 2019.

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