INTRODUCED

February 5, 2019

**H. 3849**

Introduced by Rep. G.M. Smith

S. Printed 2/5/19--H.

Read the first time February 5, 2019.

**A** **JOINT RESOLUTION**

TO PROVIDE A GRACE PERIOD ON THE ENFORCEMENT OF SECTION 12‑21‑735 OF THE 1976 CODE, RELATING TO THE STAMP TAX ON CIGARETTES, AGAINST UNSTAMPED PACKAGES OF CIGARETTES FOR WHICH APPLICABLE TAXES HAVE BEEN PAID.

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

SECTION 1. For the period beginning January 1, 2019, and ending July 1, 2019, unstamped packages of cigarettes subject to the provisions of Section 12‑21‑735 for which applicable taxes have been paid are not contraband goods subject to seizure by the Department of Revenue or any peace officer of the State, and any fines associated with such seizure.

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

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