~~Indicates Matter Stricken~~

Indicates New Matter

AMENDED

February 13, 2019

**S. 398**

Introduced by Senator Alexander and Gambrell

S. Printed 2/13/19--S.

Read the first time January 22, 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.

Amend Title To Conform

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

SECTION 1. For the period beginning January 1, 2019, and ending October 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, provided, however, that such person files a report with the Department of Revenue by March 31, 2019, on a form established by the Department of Revenue, stating the quantity of such unstamped packages of cigarettes that were in the person’s possession as of January 1, 2019.

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

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