



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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**Bill Number:** S. 0310 Introduced on January 8, 2019  
**Author:** Alexander  
**Subject:** Cigarettes  
**Requestor:** Senate Finance  
**RFA Analyst(s):** Mitchell  
**Impact Date:** January 25, 2019

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### **Fiscal Impact Summary**

This bill will have no expenditure or revenue impact to the General Fund, Other Funds, or Federal Funds of the Department of Revenue, as it clarifies existing statute related to the declaration of untaxed or unstamped cigarettes as contraband.

### **Explanation of Fiscal Impact**

#### **Introduced on January 8, 2019**

##### **State Expenditure**

This bill clarifies language pertaining to unstamped or untaxed cigarettes, to provide that unstamped or untaxed cigarettes are contraband goods that may be seized by the Department of Revenue or any law enforcement agency of the state without a warrant. The bill further clarifies that seized cigarettes must be delivered to the Department of Revenue.

The Department of Revenue indicates that the clarifications presented in the bill do not materially or fiscally alter the responsibilities or oversight of the department. As such, the bill will have no impact to the General Fund, Other Funds, or Federal Funds.

##### **State Revenue**

The Department of Revenue indicates that the bill does not alter the current process for declaring untaxed and unstamped cigarettes contraband, and does not expect any changes in revenue derived from taxes on cigarettes. As such, the bill will have no revenue impact to the General Fund, Other Funds, or Federal Funds.

##### **Local Expenditure**

N/A

##### **Local Revenue**

N/A

A handwritten signature in blue ink that reads "Frank A. Rainwater".

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Frank A. Rainwater, Executive Director