



ALAN WILSON
ATTORNEY GENERAL

NOTICE OF QUARTERLY REPORTING REQUIREMENTS

Pursuant to the South Carolina Tobacco Escrow Fund Act (S.C. Code Ann. §11-47-10, et seq.) and the South Carolina Tobacco Escrow Fund Enforcement Act (S.C. Code Ann. §11-48-1030, et seq.), it is the responsibility of all tobacco product distributors selling cigarettes in this State to track and report sales of cigarette and RYO brands sold in South Carolina. Specifically, S.C. Code Ann. §11-48-50 (A) provides:

No later than twenty days after the end of each calendar quarter, and more frequently if so directed by the Attorney General, a cigarette distributor shall submit information the Attorney General requires to facilitate compliance with this chapter including, but not limited to, a list by brand family of the total number of cigarettes or in the case of roll-your-own, the equivalent stick count for which the cigarette distributor affixed stamps during the previous calendar quarter, or otherwise paid the tax due for the cigarettes. The cigarette distributor shall maintain, and make available to the Attorney General, all invoices and documentation of sales of all nonparticipating manufacturer cigarettes and other information relied upon in reporting to the Attorney General for a period of five years.

S.C. Code Ann. §11-48-50 (A).

The quarterly reporting schedule is as follows:

First Quarter

Reporting period: January 1 – March 31

Reporting deadline: April 20

Second Quarter

Reporting period: April 1 – June 30

Reporting deadline: July 20

Third Quarter

Reporting period: July 1 – September 30

Reporting deadline: October 20

Fourth Quarter

Reporting period: October 1 – December 31

Reporting deadline: January 20