



NOTICE

UPDATE BELOW

TO: All South Carolina ENDS Tobacco Distributors and Manufacturers
FROM: Office of South Carolina Attorney General
Date: March 26, 2021
RE: Amendments to Prevent All Cigarette Trafficking Act, 15 U.S.C. §§ 375, et seq., to include electronic nicotine delivery systems (“ENDS”)

The federal Prevent All Cigarette Trafficking (“PACT”) Act, 15 U.S.C. §§ 375, et seq., became effective on June 30, 2010. The purpose of the Act, in part, is to aid in the enforcement of collections of Federal, State, and local excise taxes on cigarettes and smokeless tobacco. The Act requires all persons who sell, transfer, or ship cigarettes for profit to register with the tobacco tax administrator of the state into which shipment is made and file monthly reports with both the tobacco tax administrator and Attorney General, fully outlining the quantity, brands, and recipients of cigarette shipments into such state.

On December 27, 2020, the federal government enacted the Preventing Online Sales of E-Cigarettes to Children Act, which amended the PACT Act to include e-cigarettes, vaping products, and all other products delivered through an aerosolized solution and associated devices. The amendment modifies the original definition of “cigarette” to include electronic nicotine delivery systems (“ENDS”).

November 2021 Update

In an effort to streamline the management of PACT Reports filed with the State of South Carolina, this Office is standardizing the PACT submission forms. Beginning January 2022, please use the Alcohol, Tobacco, and Firearms forms (PA-1 and PA-2) linked on this website. The PA-1 reports sales of cigarettes into the state, and the PA-2 reports sales of other tobacco (OTP) products and electronic nicotine delivery system (ENDS) products. If you are reporting both products, please submit the files as separate workbooks. As the instructions indicate, provide business information on the Part 1 worksheet and sales and delivery information on the Part 2 and Part 3 worksheets. Please do not change the names of the worksheet tabs at the bottom of the workbooks. Further, please submit these forms as .xlsx file types and send them via email to this Office at SCPACT@scag.gov and to the South Carolina Department of Revenue at PactAct@dor.sc.gov. If you have any questions, please contact us at 803-734-9927. Thank you for your cooperation.