



ALAN WILSON
ATTORNEY GENERAL

NOTICE

To: All South Carolina ENDS Tobacco Distributors and Manufacturers
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”).

Effective March 27, 2021, please provide the Attorney General (SCTobacco@scag.gov) with copies of the ENDS PACT Act registration and monthly reports submitted to the South Carolina Department of Revenue (TobaccoTax@dor.sc.gov). For registration, South Carolina accepts a copy of your ATF Form 5070.1. Monthly reports may be submitted on FTA Form PA-2. These forms are accessible from the links posted on the website below. Submissions in other file formats are also acceptable.