

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1688 Session of  
1995

INTRODUCED BY J. TAYLOR, LaGROTTA, BUNT, LAWLESS, PETRONE,  
DeLUCA, RAYMOND, GANNON, GRUPPO, SCRIMENTI, SAINATO,  
TANGRETTI, D. R. WRIGHT, GODSHALL, LEVDANSKY, ADOLPH AND  
DeWEESE, MAY 31, 1995

REFERRED TO COMMITTEE ON FINANCE, MAY 31, 1995

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled,  
2 as amended, "An act relating to the finances of the State  
3 government; providing for the settlement, assessment,  
4 collection, and lien of taxes, bonus, and all other accounts  
5 due the Commonwealth, the collection and recovery of fees and  
6 other money or property due or belonging to the Commonwealth,  
7 or any agency thereof, including escheated property and the  
8 proceeds of its sale, the custody and disbursement or other  
9 disposition of funds and securities belonging to or in the  
10 possession of the Commonwealth, and the settlement of claims  
11 against the Commonwealth, the resettlement of accounts and  
12 appeals to the courts, refunds of moneys erroneously paid to  
13 the Commonwealth, auditing the accounts of the Commonwealth  
14 and all agencies thereof, of all public officers collecting  
15 moneys payable to the Commonwealth, or any agency thereof,  
16 and all receipts of appropriations from the Commonwealth,  
17 authorizing the Commonwealth to issue tax anticipation notes  
18 to defray current expenses, implementing the provisions of  
19 section 7(a) of Article VIII of the Constitution of  
20 Pennsylvania authorizing and restricting the incurring of  
21 certain debt and imposing penalties; affecting every  
22 department, board, commission, and officer of the State  
23 government, every political subdivision of the State, and  
24 certain officers of such subdivisions, every person,  
25 association, and corporation required to pay, assess, or  
26 collect taxes, or to make returns or reports under the laws  
27 imposing taxes for State purposes, or to pay license fees or  
28 other moneys to the Commonwealth, or any agency thereof,  
29 every State depository and every debtor or creditor of the  
30 Commonwealth," further providing for the licensing of  
31 cigarette wholesalers.

32 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. Section 205-A of the act of April 9, 1929  
3 (P.L.343, No.176), known as The Fiscal Code, added July 2, 1993  
4 (P.L.250, No.46), is amended to read:

5 Section 205-A. Licensing of Wholesalers.--(a) Applicants  
6 for a wholesale license or renewal thereof shall meet the  
7 following requirements:

8 (1) The premises on which the applicant proposes to conduct  
9 business are adequate to protect the revenue.

10 (2) The applicant is a person of reasonable financial  
11 stability and reasonable business experience.

12 (3) The applicant, or any shareholder controlling more than  
13 ten per centum of the stock if the applicant is a corporation or  
14 any officer or director if the applicant is a corporation, shall  
15 not have been convicted of any crime involving moral turpitude.

16 (4) The applicant shall not have failed to disclose any  
17 material information required by the department, including  
18 information that the applicant has complied with this article by  
19 providing a signed statement, under penalty of perjury, of  
20 adherence to State presumptive minimum prices or written  
21 approval from the department to sell at a specific different  
22 price.

23 (5) The applicant shall not have made any material false  
24 statement in his application.

25 (6) The applicant shall not have violated any provision of  
26 this article.

27 (7) The applicant shall have filed all required State tax  
28 reports and paid any State taxes not subject to a timely  
29 perfected administrative or judicial appeal or subject to a duly  
30 authorized deferred payment plan.

(b) The wholesale dealer's license shall be valid for one specific location only.

(c) Notwithstanding any other provision of this article, the department shall not issue any additional licenses, on or after the effective date of this subsection, unless the department finds that:

(1) the sole use of said license is to permit the applicant to be a tax agent for the purpose of supplying cigarettes to the licensee's wholly owned retail establishments;

(2) additional licenses are necessary to preserve and incur the collection of taxes as required under the "Cigarette Tax Act";

(3) a current licensee is transferring its license to an unlicensed person who meets all of the requirements established in this article for licensing of cigarette dealers;

(4) a current licensee is transferring its license to a new location pursuant to this article; or

(5) a current licensee adds or deletes a controlling person pursuant to this article and regulations.

Section 2. This act shall take effect immediately.