

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 715

Session of
1975

INTRODUCED BY DORR, HASKELL, GEESEY, ANDERSON, NOYE AND
LAUDADIO, MARCH 17, 1975

REFERRED TO COMMITTEE ON FINANCE, MARCH 18, 1975

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," imposing a tax on certain nonreturnable bottles
11 and cans.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Article II, act of March 4, 1971 (P.L.6, No.2),
15 known as the "Tax Reform Code of 1971," is amended by adding a
16 part to read:

17 ARTICLE II

18 TAX FOR EDUCATION

19 * * *

20 PART V.1

21 TAX ON NONRETURNABLE CONTAINERS

22 Section 213. Imposition of Tax; Use of Tax.--(a) There is

1 hereby imposed a tax of one cent on each nonreturnable bottle
2 and can containing malt or brewed beverage, or soft drink at the
3 time it is sold at retail.

4 (b) The tax collected pursuant to subsection (a) shall be
5 used only for State highway maintenance.

6 * * *

7 Section 2. This act shall take effect in 60 days.