

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1767 Session of
1979

INTRODUCED BY MOEHLMANN, POTT, STEWART AND BRUNNER,
SEPTEMBER 26, 1979

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 27, 1979

AN ACT

1 Amending the act of July 22, 1970 (P.L.513, No.178), entitled
2 "An act imposing a tax on the sale or possession of
3 cigarettes and providing penalties," further providing for
4 the maintenance of certain records.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Clause (16) of section 102 and section 601, act
8 of July 22, 1970 (P.L.513, No.178), known as the "Pennsylvania
9 Cigarette Tax Act," amended July 7, 1978 (P.L.746, No.139), are
10 amended to read:

11 Section 102. Definitions.--As used in this act:

12 * * *

13 (16) "Wholesaler" means (i) any person who, in the usual
14 course of business, sells cigarettes within this Commonwealth to
15 retail dealers, other wholesale dealers, or any other persons
16 who shall buy said cigarettes from him or her for the purpose of
17 resale to the ultimate consumer; provided that such person
18 maintains an established place of business for the storage and

1 distribution of cigarettes; (ii) any person who is engaged in
2 the business of distributing cigarettes through vending machines
3 to the ultimate consumer by means of placing said cigarette
4 vending machine, owned or leased by them, in various outlets
5 within the Commonwealth, and who shall pay to the owner or
6 lessee of the premises a commission or rental for the use of
7 said premises: Provided, however, That such vending machine
8 operator shall operate at least ten vending machines: And
9 further provided, That said vending machine operator shall meet
10 all of the other requirements for licensing of wholesalers under
11 this act, including maintaining an established place of business
12 for the storage and distribution of cigarettes; (iii) any person
13 who owns and operates no less than five stores which are retail
14 outlets and who purchases cigarettes from a cigarette stamping
15 agency or another wholesaler for resale to the ultimate
16 consumer: Provided, That such person maintains complete and
17 accurate records of all purchases and sales in his or her main
18 office [and also], regional office or in the retail outlet.

19 Section 601. Retention of Records.--Every licensed dealer
20 shall keep and maintain for a period of four years, such
21 records, in such form, as the department shall by regulation
22 prescribe and said records must be maintained [at the location
23 for which the license is issued] in such dealer's main office,
24 regional office or in the retail outlet.

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