

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2607** Session of  
1982

INTRODUCED BY JOHNSON, VROON, JACKSON, FISCHER, PENDLETON,  
FARGO, CIVERA, MAIALE, MERRY, MILLER, HALUSKA, BELFANTI AND  
ARTY, JULY 27, 1982

REFERRED TO COMMITTEE ON FINANCE, JULY 27, 1982

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," further providing for the taxation of cigarettes,  
11 providing for revenues.

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

14 Section 1. Section 1206, act of March 4, 1971 (P.L.6, No.2),  
15 known as the "Tax Reform Code of 1971," added December 21, 1981  
16 (P.L.482, No.141), is amended to read:

17 Section 1206. Incidence and Rate of Tax.--An excise tax is  
18 hereby imposed and assessed upon the sale or possession of  
19 cigarettes within this Commonwealth at the rate of [nine-tenths  
20 of a cent] two cents per cigarette.

21 Section 2. This act is amended by adding a section to read:

22 Section 1211. Revenues.--One out of every two cents

1 collected from the tax on sales of cigarettes shall be used for  
2 the purposes of administration or maintenance of veterans' homes  
3 within the Commonwealth.

4       Section 3. This act shall take effect in 60 days.