

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2722 Session of
2002

INTRODUCED BY REINARD, ALLEN, CIVERA, L. I. COHEN, DIGIROLAMO,
J. EVANS, FLICK, LEH, MARSICO, MCGILL, RAYMOND, ROSS AND
WILT, JUNE 18, 2002

REFERRED TO COMMITTEE ON FINANCE, JUNE 18, 2002

AN ACT

1 Amending the act of June 9, 1936 (Sp.Sess., P.L.13, No.4),
2 entitled, as amended, "An act imposing an emergency State tax
3 on liquor, as herein defined, sold by the Pennsylvania Liquor
4 Control Board; providing for the collection and payment of
5 such tax; and imposing duties upon the Department of Revenue
6 and the Pennsylvania Liquor Control Board," further providing
7 for the rate of taxation.

8 The General Assembly of the Commonwealth of Pennsylvania
9 hereby enacts as follows:

10 Section 1. Section 2 of the act of June 9, 1936 (Sp.Sess.,
11 P.L.13, No.4), entitled, as amended, "An act imposing an
12 emergency State tax on liquor, as herein defined, sold by the
13 Pennsylvania Liquor Control Board; providing for the collection
14 and payment of such tax; and imposing duties upon the Department
15 of Revenue and the Pennsylvania Liquor Control Board," reenacted
16 and amended May 29, 1951 (P.L.479, No.112) and amended January
17 1, 1968 (1967 P.L.917, No.413), is amended to read:

18 Section 2. (a) An emergency State tax is hereby imposed and
19 assessed at the rate of eighteen per centum of the net price of
20 all liquors sold by the board. The tax herein imposed shall be

1 collected by the board from the purchasers of the liquor from
2 the board. [The] As of January 1, 2002, the amount of such
3 eighteen per centum so collected by the board, under the
4 provisions of this act, shall be paid into the State Treasury,
5 through the department, in the manner and within the times
6 herein specified, and shall be credited to the General Fund.

7 (b) As of January 1, 2004, and thereafter, the rate of tax
8 imposed under subsection (a) shall be as follows:

9 (1) From January 1, 2004, through December 31, 2004, the
10 rate of tax shall be sixteen and two tenths per centum.

11 (2) From January 1, 2005, through December 31, 2005, the
12 rate of tax shall be fourteen and four tenths per centum.

13 (3) From January 1, 2006, through December 31, 2006, the
14 rate of tax shall be twelve and six tenths per centum.

15 (4) From January 1, 2007, through December 31, 2007, the
16 rate of tax shall be ten and eight tenths per centum.

17 (5) From January 1, 2008, through December 31, 2008, the
18 rate of tax shall be nine per centum.

19 (6) From January 1, 2009, through December 31, 2009, the
20 rate of tax shall be seven and two tenths per centum.

21 (7) From January 1, 2010, through December 31, 2010, the
22 rate of tax shall be five and four tenths per centum.

23 (8) From January 1, 2011, through December 31, 2011, the
24 rate of tax shall be three and six tenths per centum.

25 (9) From January 1, 2012, through December 31, 2012, the
26 rate of tax shall be one and eight tenths per centum.

27 (10) From January 1, 2013, and thereafter, the rate of tax
28 shall be zero per centum.

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