

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1450 Session of
2005

INTRODUCED BY CAWLEY, TIGUE, PISTELLA, W. KELLER, CALTAGIRONE,
KOTIK AND HESS, APRIL 28, 2005

REFERRED TO COMMITTEE ON FINANCE, APRIL 28, 2005

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 an additional tax upon cigarettes; and
11 creating the Flood Protection and Mitigation Tax Fund.

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

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

17 Section 1206.2. Flood Protection and Mitigation Tax.--(a)
18 In addition to the tax imposed by section 1206, there is imposed
19 and assessed upon the sale or possession of cigarettes within
20 this Commonwealth an excise tax at the rate of five cents per
21 pack.

22 (b) The amounts collected under subsection (a) shall be

1 placed into a restricted account within the State Treasury which
2 is established as the Flood Protection and Mitigation Tax Fund
3 which is to be used for expenses incurred from the flood of
4 September 2004 and the resulting flood emergency.

5 (c) This section shall expire five years from the effective
6 date of this section.

7 Section 2. This act shall take effect immediately.