

**REGULATING THE MANUFACTURE OF DENATURED ALCOHOL**  
**Act of Jul. 22, 1913, P.L. 914, No. 439**  
AN ACT

Cl. 72

Authorizing any person, firm or corporation, owning or operating distilleries producing only denatured alcohol for industrial purposes, and not for use as a beverage or for medicinal purposes, to operate such distillery without a license; regulating the taxation of such corporations; requiring certain reports to be made to the Auditor General, and providing penalties.

Section 1. Be it enacted, &c., That any person, firm or corporation, owning or operating a distillery, in this Commonwealth, which produces only denatured alcohol for industrial purposes, and not to be used as a beverage or for medicinal purposes, shall not be required to obtain a license to operate such distillery under the provisions of the law, approved the thirtieth day of July, one thousand eight hundred ninety-seven, entitled "An act to provide revenue, and regulate the sale of malt, brewed, vinous, and spirituous liquors, or any admixture thereof, by requiring and authorizing licenses to be taken out by brewers, distillers, wholesalers, bottlers, rectifiers, compounders, storekeepers and agents, having a store, office or place of business, within this Commonwealth; prescribing the amount of license fees to be paid in such cases, and by imposing an additional license fee on retail dealers in intoxicating liquors," or any other law regulating the manufacture and sale of vinous, spirituous, malt or brewed liquors. Any such corporation shall, for purposes of State taxation, be deemed to be a corporation organized for manufacturing purposes: Provided, That any person, firm or corporation, who shall take advantage of or operate under the provisions of this act, shall make, and file with the Auditor General of this Commonwealth, on or before the first day of February of each year, a statement, in such form as the Auditor General may prescribe, setting forth in detail the nature and character of the business conducted; the kind and amount of materials produced, made or manufactured; the location of the plant, distillery, or distilleries; the number of gallons of denatured alcohol manufactured or produced during the previous calendar year, up to the first of January before such report is made. Such report, or statement, shall be signed and sworn to by the person, persons, or one of the firm of a company, or by the president of a corporation, respectively, taking advantage or operating under the provisions of this act.

**Compiler's Note:** Section 901 of Act 21 of 1951 provided that section 1 is repealed insofar as it exempts any person, firm or corporation owning or operating a distillery from the necessity of obtaining a license under the provisions of Act 21 of 1951 to operate such distillery.

Section 2. Any person, firm, or corporation who shall violate any of the provisions of this act, or who shall neglect

to comply with any of the provisions of this act, or any person who shall make a false statement or false oath to any matter, fact, or thing in any statement required to be filed under the provisions of this act, shall be deemed guilty of a misdemeanor, and, upon conviction, shall be sentenced to pay a fine or penalty not to exceed three hundred dollars, together with the costs of prosecution.

Section 3. All acts or parts of acts inconsistent with this act are hereby repealed.