

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2731 Session of
1978

INTRODUCED BY PIEVSKY, SEPTEMBER 12, 1978

REFERRED TO COMMITTEE ON BUSINESS AND COMMERCE,
SEPTEMBER 12, 1978

AN ACT

1 Amending the act of May 20, 1949 (P.L.1584, No.478), entitled
2 "An act defining and prohibiting unfair sales of cigarettes;
3 conferring powers and imposing duties on the Department of
4 Revenue and on persons, as herein defined, engaged in the
5 sale of cigarettes at retail or wholesale; providing for the
6 suspension and revocation of Cigarette Tax Permits; and
7 providing remedies and penalties for violations," further
8 defining the term "basic cost of cigarettes" to exclude
9 certain trade and all cash discounts.

10 The General Assembly of the Commonwealth of Pennsylvania
11 hereby enacts as follows:

12 Section 1. Clause (h) of section 2, act of May 20, 1949
13 (P.L.1584, No.478), known as the "Unfair Cigarette Sales Act,"
14 is amended to read:

15 Section 2. Definitions.--The following words, terms and
16 phrases, when used in this act, shall have the meaning ascribed
17 to them in this section, except where the context clearly
18 indicates a different meaning.

19 * * *

20 (h) "Basic cost of cigarettes" shall mean the invoice cost
21 of cigarettes to the retailer or wholesaler, as the case may be,

1 or the replacement cost of cigarettes to the retailer or
2 wholesaler, as the case may be, within thirty days prior to the
3 date of sale in the quantity last purchased, whichever is lower,
4 less all trade discounts [and customary discounts for cash]
5 which total two per centum (2%), to which shall be added the
6 full face value of any tax which may be required by any
7 cigarette tax act of this Commonwealth now in effect or
8 hereafter enacted, if not already included by the manufacturer
9 in his list price.

10 * * *

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