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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 1362 Session of  
2015

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INTRODUCED BY KILLION, BARTOLOTTA, EICHELBERGER AND GORDNER,  
SEPTEMBER 13, 2016

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REFERRED TO FINANCE, SEPTEMBER 13, 2016

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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," in tobacco products tax, further providing for  
11 floor tax.

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

14 Section 1. Section 1203-A(a)(1) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July  
16 13, 2016 (P.L.526, No.84), is amended to read:

17 Section 1203-A. Floor tax.

18 (a) Payment.--

19 (1) Any retailer that, as of the effective date of this  
20 paragraph, possesses tobacco products subject to the tax  
21 imposed by section 1202-A other than roll-your-own tobacco  
22 shall pay the tax in accordance with the rates specified in

1 section 1202-A. The tax shall be paid and reported on a form  
2 prescribed by the department within [90] 180 days of the  
3 effective date of this paragraph.

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