

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1910 Session of
1975

INTRODUCED BY DiCARLO, LINCOLN, ZWIKL, ZELLER, RITTER,
ECKENSBERGER AND DOMBROWSKI, NOVEMBER 18, 1975

REFERRED TO COMMITTEE ON LIQUOR CONTROL, NOVEMBER 18, 1975

AN ACT

1 Amending the act of May 5, 1933 (P.L.284, No.104), entitled, as
2 amended, "An act imposing a State tax, payable by those
3 herein defined as manufacturers and by others, on malt or
4 brewed beverages used, sold, transported, or delivered within
5 the Commonwealth; prescribing the method and manner of
6 evidencing the payment and collection of such tax; conferring
7 powers and imposing duties on the Department of Revenue, and
8 those using or engaged in the sale, at retail or wholesale,
9 or in the transportation of malt or brewed beverages taxable
10 hereunder; and providing penalties," extending the emergency
11 malt or brewed beverage tax credits.

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

14 Section 1. Section 10.1, act of May 5, 1933 (P.L.284,
15 No.104), known as the "Malt Beverage Tax Law," added May 9, 1974
16 (P.L.279, No.82), is amended to read:

17 Section 10.1. (a) The General Assembly of the Commonwealth
18 of Pennsylvania, conscious of the financial emergency facing the
19 brewing industry in Pennsylvania and the attendant risk of
20 business failure and loss of employment opportunity, declares it
21 public policy that renewal and improvement of the capital
22 facilities of the brewing industry be encouraged and assisted by

1 a limited tax subsidy to be granted during the period of the
2 said emergency.

3 (b) As used in this act:

4 "Amounts paid" means (i) amounts actually paid, or (ii) at
5 the taxpayer's election, amounts promised to be paid under firm
6 purchase contracts actually executed during any calendar year
7 falling within the emergency period: Provided, however, That
8 there shall be no duplication of "amounts paid" under this
9 definition.

10 "Emergency period" is the period from January 1, 1974 to
11 December 31, [1976] 1979, inclusive.

12 "Qualifying capital expenditures" means amounts paid by a
13 taxpayer during the emergency period for the purchase of items
14 of plant, machinery or equipment intended for use by the
15 taxpayer within the Commonwealth in the manufacture and sale of
16 malt or brewed beverages: Provided, however, That the total
17 amount of qualifying capital expenditures made by the taxpayer
18 within a single calendar year included within the emergency
19 period shall not exceed one hundred thousand dollars
20 (\$100,000.00).

21 "Secretary" means the Secretary of Revenue of the
22 Commonwealth of Pennsylvania where not otherwise qualified.

23 "Taxpayer" means a manufacturer of malt or brewed beverages
24 claiming a tax credit or credits under this act.

25 (c) A tax credit or credits shall be allowed to a taxpayer,
26 as hereinafter provided, not to exceed in total amount the
27 amount of qualifying capital expenditures made by the taxpayer
28 and certified by the secretary.

29 (d) A taxpayer desiring to claim a tax credit or credits
30 under this act shall from time to time, in accordance with

1 regulations promulgated by the secretary, report to the
2 secretary the nature, amounts and dates of qualifying capital
3 expenditures made by him and such other information as the
4 secretary shall require. If satisfied as to the correctness of
5 such a report, the secretary shall issue to the taxpayer a
6 certificate establishing the amount of qualifying capital
7 expenditures made by the taxpayer and included within said
8 report.

9 (e) Upon receipt from a taxpayer of a certificate from the
10 secretary issued under subsection (c) of this section, the
11 Secretary of Revenue shall grant a tax credit or credits in the
12 amount certified against any tax then due or thereafter becoming
13 due from the taxpayer under this act. No credit shall be allowed
14 against any tax due for any taxable period ending after December
15 31, [1977] 1980.

16 Section 2. This act shall take effect immediately.