

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 82

Session of
1981

INTRODUCED BY FREIND, JANUARY 19, 1981

REFERRED TO COMMITTEE ON FINANCE, JANUARY 19, 1981

AN ACT

1 Amending the act of July 22, 1970 (P.L.513, No.178), entitled
2 "An act imposing a tax on the sale or possession of
3 cigarettes and providing penalties," removing an exemption
4 from taxation.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Subsection (a) of section 204, act of July 22,
8 1970 (P.L.513, No.178), known as the "Pennsylvania Cigarette Tax
9 Act," amended July 7, 1978 (P.L.746, No.139), is amended to
10 read:

11 Section 204. Exemptions from Tax.--(a) No tax imposed by
12 this act shall be levied upon the possession or sale of
13 cigarettes which this Commonwealth is prohibited from taxing
14 under the Constitution or statutes of the United States. In
15 addition, when the seller and purchaser have registered with the
16 department and have obtained exemption certificates in
17 accordance with such regulations as the department shall
18 prescribe, the following sales are exempt:

1 (1) Sales to veterans' organizations approved by the
2 department, if the cigarettes are being purchased by the
3 organization for gratuitous issue to veteran patients in
4 Federal, State or State-aided hospitals;

5 (2) Sales to voluntary unincorporated organizations of
6 military forces personnel operating under regulations
7 promulgated by the United States Secretary of Defense or
8 departments under his jurisdiction;

9 (3) Sales to retail dealers located in Veterans'
10 Administration hospitals for sales to patients in such
11 hospitals.

12 [(4) Sales to retail dealers in institutions under the
13 jurisdiction of the United States Department of Justice for
14 sales to persons incarcerated in such institutions.]

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16 Section 2. This act shall take effect in 30 days.