

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

No. 1740 Session of  
1983

INTRODUCED BY WAMBACH, GREENWOOD, KUKOVICH, RICHARDSON, ARTY,  
ITKIN, SAURMAN, FREEMAN, McHALE, GALLAGHER, SHOWERS,  
MAYERNIK, McINTYRE, B. SMITH, GAMBLE, JOHNSON, ALDERETTE,  
CLYMER, MICHLOVIC, COHEN, LASHINGER, VAN HORNE, CLARK,  
PRESTON, FISCHER, PISTELLA, E. Z. TAYLOR, O'DONNELL, DEAL,  
WOZNIAK, FATTAH AND MILLER, DECEMBER 5, 1983

REFERRED TO COMMITTEE ON LIQUOR CONTROL, DECEMBER 5, 1983

AN ACT

1 Amending the act of June 9, 1936 (Sp.Sess., P.L.13, No.4),  
2 entitled, as reenacted and amended, "An act imposing an  
3 emergency State tax on liquor, as herein defined, sold by the  
4 Pennsylvania Liquor Control Board; providing for the  
5 collection and payment of such tax; and imposing duties upon  
6 the Department of Revenue and the Pennsylvania Liquor Control  
7 Board," increasing the rate of tax; and specifying that the  
8 increase be used for drug and alcohol programs.

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

11 Section 1. Sections 2 and 3 of the act of June 9, 1936  
12 (Sp.Sess., P.L.13, No.3), entitled, as reenacted and amended,  
13 "An act imposing an emergency State tax on liquor, as herein  
14 defined, sold by the Pennsylvania Liquor Control Board;  
15 providing for the collection and payment of such tax; and  
16 imposing duties upon the Department of Revenue and the  
17 Pennsylvania Liquor Control Board," reenacted and amended May  
18 29, 1951 (P.L.479, No.112) and amended January 1, 1968 (1967  
19 P.L.917, No.413), are amended to read:

1       Section 2. (a) An emergency State tax is hereby imposed and  
2 assessed at the rate of [eighteen] twenty per centum of the net  
3 price of all liquors sold by the board. The tax herein imposed  
4 shall be collected by the board from the purchasers of the  
5 liquor from the board. The amount of such [eighteen] twenty per  
6 centum so collected by the board, under the provisions of this  
7 act, shall be paid into the State Treasury, through the  
8 department, in the manner and within the times herein  
9 specified[, and]. Ninety per centum of such amount shall be  
10 credited to the General Fund. Ten per centum of such amount  
11 shall be paid into the Drug and Alcohol Programs Augmentation  
12 Account which is hereby created and which shall be a special  
13 restricted receipts account within the General Fund.

14       (b) All revenues accruing from time to time in the Drug and  
15 Alcohol Programs Augmentation Account are hereby appropriated  
16 from the General Fund to the Department of Health, for use by  
17 the Office of Drug and Alcohol Programs, or its successor in  
18 function, for the following purposes:

19       (1) Treatment and rehabilitation of persons addicted to the  
20 excessive use of alcoholic beverages or other mood-altering  
21 substances.

22       (2) Promotion of education, prevention and early  
23 intervention programs designed to eliminate abuse and addiction  
24 to alcohol or other mood-altering substances or secure  
25 appropriate treatment for the already addicted.

26       (3) Study of the problem of addiction.

27       Section 3. It shall be the duty of the board to transmit to  
28 the department on, or before, the fifteenth day of each calendar  
29 month, a statement of its receipts from sales of liquor and  
30 taxes collected during the preceding fiscal month, and such

1 other information as may be necessary to effectuate the  
2 provisions of this act, at which time it shall also be the duty  
3 of the board to pay to the department the tax imposed upon such  
4 liquor by the provisions of this act: Provided, That the board  
5 may, in its discretion, add the tax imposed by this act to the  
6 wholesale and retail price at which liquors are sold and  
7 eliminate any accounting of such tax separate from sale prices,  
8 and in such case, the amount of the tax for any calendar month  
9 shall be ascertained by dividing the entire gross receipts  
10 derived from sales at Pennsylvania liquor stores during such  
11 month by [six and five-ninths (6 5/9)] five (5), and the  
12 quotient thus obtained shall be deemed the amount of the tax for  
13 such month payable over, under this section.

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