

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 981 Session of 2003

INTRODUCED BY BARD, SCHRODER, LEWIS, CRAHALLA, CAPPELLI,  
 CREIGHTON, REICHLLEY AND WATSON, APRIL 29, 2003

REFERRED TO COMMITTEE ON FINANCE, APRIL 29, 2003

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," further providing for the incidence and rate of  
 11 cigarette tax.

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

14 Section 1. Section 1206 of the act of March 4, 1971 (P.L.6,  
 15 No.2), amended June 29, 2002 (P.L.559, No.89), known as the Tax  
 16 Reform Code of 1971, is amended to read:

17 Section 1206. Incidence and Rate of Tax.--An excise tax is  
 18 hereby imposed and assessed upon the sale or possession of  
 19 cigarettes within this Commonwealth at the rate of [five] eight  
 20 and seventy-five hundredths cents per cigarette.

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