

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1060 Session of
1997

INTRODUCED BY McCALL, BELARDI, RUBLEY, WALKO, LAUGHLIN,
LaGROTTA, SHANER, TIGUE, COWELL, TRICH, COY, YOUNGBLOOD,
BATTISTO, STURLA, ITKIN, PISTELLA, STABACK, CORPORA, MYERS,
MIHALICH, STEELMAN, MANDERINO, JOSEPHS, ROONEY AND EACHUS,
MARCH 25, 1997

REFERRED TO COMMITTEE ON FINANCE, MARCH 25, 1997

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," further providing for the disposition of tax
8 revenues; and making a repeal.

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

11 Section 1. Section 2 of the act of June 9, 1936 (Sp. Sess.,
12 P.L.13, No.4), entitled, as reenacted and amended, "An act
13 imposing an emergency State tax on liquor, as herein defined,
14 sold by the Pennsylvania Liquor Control Board; providing for the
15 collection and payment of such tax; and imposing duties upon the
16 Department of Revenue and the Pennsylvania Liquor Control
17 Board," reenacted and amended May 29, 1951 (P.L.479, No.112) and
18 amended January 1, 1968 (1967 P.L.917, No.413), is amended to
19 read:

1 Section 2. (a) An emergency State tax is hereby imposed and
2 assessed at the rate of eighteen per centum of the net price of
3 all liquors sold by the board. The tax herein imposed shall be
4 collected by the board from the purchasers of the liquor from
5 the board. The amount of such eighteen per centum so collected
6 by the board, under the provisions of this act, shall be paid
7 into the State Treasury, through the department, in the manner
8 and within the times herein specified, and shall be credited to
9 the General Fund.

10 (b) Twenty per centum of all revenues raised by the tax
11 imposed in subsection (a) shall be paid into the Children's
12 Health Fund for health care for indigent children established by
13 section 1296 of the act of March 4, 1971 (P.L.6, No.2), known as
14 the "Tax Reform Code of 1971."

15 Section 2. The first sentence of section 3101 of the act of
16 December 2, 1992 (P.L.741, No.113), known as the Children's
17 Health Care Act, is repealed.

18 Section 3. This act shall take effect immediately.