

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 710 Session of
1997

INTRODUCED BY BELAN, STOUT, COSTA, AFFLERBACH, WAGNER, BODACK,
MELLOW, SCHWARTZ AND STAPLETON, MARCH 13, 1997

REFERRED TO FINANCE, MARCH 13, 1997

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," imposing an additional tax upon cigarettes; and
11 providing for disposition of revenues realized by the tax.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the Tax Reform Code of 1971, is amended by adding a section to
16 read:

17 Section 1206.2. Additional Tax.--(a) In addition to the tax
18 imposed by section 1206, there is hereby imposed and assessed
19 upon the sale or possession of cigarettes within this
20 Commonwealth an excise tax at the rate of one-tenth of a cent
21 per cigarette.

22 (b) The revenues realized by the tax imposed under

