

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2649 Session of
2002

INTRODUCED BY CLYMER, THOMAS, ARMSTRONG, M. BAKER, BASTIAN,
COLEMAN, CREIGHTON, DALLY, EGOLF, HARHAI, HESS, LEDERER,
LESCOVITZ, MELIO, PALLONE, READSHAW, ROHRER, STEELMAN, STERN,
E. Z. TAYLOR, WASHINGTON AND WATSON, MAY 13, 2002

REFERRED TO COMMITTEE ON LIQUOR CONTROL, MAY 13, 2002

AN ACT

1 Amending the act of June 9, 1936 (1st 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," providing for a tax on liquor; and establishing the
8 Age Verification Tax Fund and providing for its use.

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

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

19 Section 2.1. (a) An age verification tax is hereby imposed
20 and assessed at the rate of one per centum of the net price of

1 all liquors sold by the board. The tax herein imposed shall be
2 collected by the board from the purchasers of the liquor from
3 the board. The amount of such one per centum so collected by the
4 board, under the provisions of this section, shall be paid into
5 the Age Verification Tax Fund established in subsection (b)
6 through the department in the manner and within the times herein
7 specified and shall be credited to the fund. Upon the expiration
8 of this section, any remaining moneys in the fund shall be
9 transferred into the State Treasury and credited to the General
10 Fund. This tax shall be in addition to the tax imposed in
11 section 2.

12 (b) There is hereby established in the State Treasury a
13 separate fund to be known as the Age Verification Tax Fund which
14 shall be a restricted receipts account.

15 (c) This section shall expire four years from its effective
16 date unless the General Assembly extends the provisions hereof.

17 Section 2. This act shall take effect in one year.