HAROLD JAMES, MEMBER 186TH LEGISLATIVE DISTRICT

125 IRVIS OFFICE BUILDING P.O. BOX 202186 HARRISBURG, PENNSYLVANIA 17120-2186 PHONE: (717) 783-1792 FAX: (717) 787-7172

1610 SOUTH BROAD STREET PHILADELPHIA, PENNSYLVANIA 19145 PHONE: (215) 952-3378 FAX: (215) 952-1141

EMAIL: HJAMES@PAHOUSE.NET WEBSITE: WWW.PAHOUSE.COM/JAMES



COMMITTEES

HUMAN SERVICES POLICY STATE GOVERNMENT

PA LEGISLATIVE BLACK CAUCUS, TREASURER

MEMORANDUM

TO: All Members of the House of Representatives

FROM: Representative Harold James

DATE: July 25, 2012

SUBJECT: Co-sponsorship Memo – Enabling Third Class Cities to Impose Tax on Liquor

and Malt and Brewed Beverages

In the near future, I plan to introduce legislation amending the Third Class City Code to enable cities to, by ordinance, levy a tax on liquor and malt and brewed beverages. Ordinances would be modeled after the First Class School District Liquor Sales Tax Act of 1971, which authorizes a tax of 10% of the sale price.

Across Pennsylvania, our third class cities face unique challenges. Often, they are solitary urban centers dotting miles of rural landscape. As such, people travel miles to work and socialize within their limits, while living – and paying local taxes – elsewhere. By enabling cities to collect a tax on liquor and malt and brewed beverages, we provide local leaders another option as they craft their budgets.

I plan to introduce this legislation by August 10th. If you would like to co-sponsor this important initiative, please contact Debbie Wegert at dwegert@pahouse.net or 717.783.1792 (Caucus Extension 6189).