

**PERTAINING TO LIQUOR CODE**

**Act of Jul. 11, 1923, P.L. 1052, No. 428**

**Cl. 47**

AN ACT

Providing for the refunding of retail liquor license fees and additional taxes to holders of licenses to sell vinous, spirituous, malt, or brewed liquors, or any admixture thereof, or intoxicating liquor, where the act of Assembly under the authority of which such licenses were granted has been repealed by the General Assembly of one thousand nine hundred and twenty-three prior to the expiration of the license year for which such licenses were issued; providing for the payment of such refund in certain cases by the county in which such license was granted, and the repayment to such county by the city, borough, township, and State of their respective shares of such refund, and for the payment of such refund in certain cases by the State alone; providing the procedure in such cases; and making an appropriation.

Whereas, The Legislature of one thousand nine hundred and twenty-three has repealed certain acts of Assembly which provided for the granting of licenses to sell intoxicating liquor, and vinous, spirituous, malt, or brewed liquors, or any admixture thereof, and which provided for the payment of certain license fees and additional taxes annually in advance of the issuance of said license.

Section 1. Be it enacted, &c., That the holder of any retail license granted under and by virtue of any of said repealed acts who has paid to the proper authorities all such licenses and additional taxes in full for and in advance of the then current license year as fixed by the rules of the court from which said license issued, and which current year had not expired at the date of the repeal of the act under authority of which his said license was granted, shall be reimbursed for a proportionate amount of the license fee and additional tax paid for the privilege of engaging in such business during said year.

Section 2. Any such retail licensee whose license has been so affected may file his, her, or its petition in the court of quarter sessions of the proper county, setting forth the facts and specifying the time remaining during said license year and for which the full license fee and additional tax has been paid after the repeal of the act under which said retail license was granted, which petition shall be verified by affidavit. Reasonable notice of the presentation of such petition shall be given by mail to the State Treasurer, and personally to the county treasurer and to the treasurer of all municipalities to be affected by said order. After a full investigation of the matter if the court finds that such retail licensee had paid his license fee and additional tax in full for the whole license year, and that there was an unexpired portion of said license year at the time of the repeal of the act under authority of which said retail license was granted, it shall make an order upon the proper county treasurer directing him to pay from the

county treasury, as a refund of the said retail license fee and additional tax theretofore paid, an amount sufficient to reimburse such retail licensee for the period of such license year remaining after the repeal of said act, and shall also, in such order, determine the proportion of such refund which has been paid into the treasuries of the several municipalities and the proportion of such amount which has been paid into the treasury of the Commonwealth, and shall make an order upon the respective municipality and upon the State Treasurer to return to the county treasury such amount: Provided, That the proportionate amount of the collection fees allowed by law thereon to the respective treasurers and all costs and expenses paid out of such retail license fee shall be first deducted.

Section 3. The respective townships, boroughs, cities, counties, and the State Treasurer, shall, within sixty days of the receipt of notice of the final order of said court in the premises, make payment as therein directed; and, for the purpose of refunding from the State Treasury the amounts necessary to reimburse the county treasuries hereunder, the sum of fifty thousand dollars, or so much thereof as may be necessary, is hereby specifically appropriated. Payments from said appropriation shall be made by warrant of the Auditor General on the State Treasurer.