

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 604 Session of
2005

INTRODUCED BY RAYMOND, BARRAR, BENNINGHOFF, BUNT, CAPPELLI,
CORNELL, CRAHALLA, DALLY, DERMODY, DONATUCCI, FAIRCHILD,
FICHTER, GERGELY, GODSHALL, HANNA, HARHAI, HARHART, HARRIS,
HUTCHINSON, JAMES, KILLION, LEH, MAHER, MARSICO, McNAUGHTON,
NAILOR, PAYNE, PETRI, PICKETT, READSHAW, RUBLEY, SAINATO,
SCHRODER, R. STEVENSON, THOMAS AND WATSON, FEBRUARY 16, 2005

REFERRED TO COMMITTEE ON LIQUOR CONTROL, FEBRUARY 16, 2005

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 rate of taxation.

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

10 Section 1. Section 2 of the act of June 9, 1936 (Sp.Sess.,
11 P.L.13, No.4), entitled, as reenacted and amended, "An act
12 imposing an emergency State tax on liquor, as herein defined,
13 sold by the Pennsylvania Liquor Control Board; providing for the
14 collection and payment of such tax; and imposing duties upon the
15 Department of Revenue and the Pennsylvania Liquor Control
16 Board," reenacted and amended May 29, 1951 (P.L.479, No.112) and
17 amended January 1, 1968 (1967 P.L.917, No.413), is amended to
18 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] As of January 1, 2005, the amount of such
6 eighteen per centum so collected by the board, under the
7 provisions of this act, shall be paid into the State Treasury,
8 through the department, in the manner and within the times
9 herein specified, and shall be credited to the General Fund.

10 (b) As of January 1, 2006, and thereafter, the rate of tax
11 imposed under subsection (a) shall be as follows:

12 (1) From January 1, 2006, through December 31, 2006, the
13 rate of tax shall be fifteen per centum.

14 (2) From January 1, 2007, through December 31, 2007, the
15 rate of tax shall be twelve per centum.

16 (3) From January 1, 2008, through December 31, 2008, the
17 rate of tax shall be nine per centum.

18 (4) From January 1, 2009, through December 31, 2009, the
19 rate of tax shall be six per centum.

20 (5) From January 1, 2010, through December 31, 2010, the
21 rate of tax shall be three per centum.

22 (6) From January 1, 2011, and thereafter, the rate of tax
23 shall be zero per centum.

24 Section 2. This act shall take effect in 60 days.