
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 179

Session of
1981

INTRODUCED BY CALTAGIRONE, COCHRAN AND LEHR, JANUARY 26, 1981

REFERRED TO COMMITTEE ON LIQUOR CONTROL, JANUARY 26, 1981

AN ACT

1 Amending the act of December 5, 1933 (Sp.Sess., P.L.38, No.6),
 2 entitled "An act imposing State taxes, payable by those
 3 herein defined as manufacturers and importers, on the
 4 privilege of manufacturing, selling, or using in this
 5 Commonwealth alcohol usable for beverage purposes and certain
 6 spirituous and vinous liquors; providing for the collection
 7 of the taxes, and the manner of making payment thereof;
 8 conferring powers and imposing duties on certain State
 9 officers and departments, and upon manufacturers, importers
 10 and upon those using or engaging in the sale of such alcohol
 11 and such spirituous and vinous liquors; authorizing refunds
 12 or exemptions in certain cases, and making an appropriation
 13 therefor; and providing penalties," changing the tax on
 14 wines.

15 The General Assembly of the Commonwealth of Pennsylvania
 16 hereby enacts as follows:

17 Section 1. Section 3, act of December 5, 1933 (Sp.Sess.,
 18 P.L.38, No.6), known as the "Spirituous and Vinous Liquor Tax
 19 Law," amended December 22, 1933 (Sp.Sess., P.L.91, No.17), is
 20 amended to read:

21 Section 3. Imposition of Tax.--(a) Except as otherwise in
 22 this act provided, every manufacturer shall be subject to pay to
 23 the Commonwealth of Pennsylvania the taxes imposed in this

1 section for the privilege of producing, manufacturing,
2 distilling, rectifying or compounding distilled spirits,
3 rectified spirits, or wines in this Commonwealth when such
4 distilled spirits, rectified spirits, or wines are withdrawn
5 from bond or, if not required by act of Congress to be stored or
6 placed in bond, when prepared for market or for use in the
7 manufacture or production of any beverage intended for sale.

8 Such taxes shall be measured by the amount of such distilled
9 spirits, rectified spirits, and wines so produced, manufactured,
10 distilled, rectified or compounded by the manufacturer on or
11 after the effective date of this act, and shall be computed
12 thereon at the following rates:

13 On distilled spirits, one dollar (\$1) per proof gallon[, or
14 wine gallon] when below proof, and a proportionate tax at a like
15 rate on all fractional parts of such proof [or wine] gallon.

16 On rectified spirits, thirty cents (\$.30) per proof gallon[,
17 or wine gallon when below proof,] and a proportionate tax at a
18 like rate on all fractional parts of such proof [or wine]
19 gallon, in addition to the tax imposed herein on the privilege
20 of manufacturing or producing, using or selling within this
21 Commonwealth the distilled spirits [or wines] from which said
22 rectified spirits are produced, manufactured or compounded.

23 [On wines, one-half cent (\$.005) per unit of proof per wine
24 gallon, and a proportionate tax at a like rate on all fractional
25 parts of such wine gallon.

26 Provided, however, That the rate of tax on the privilege of
27 manufacturing, producing or distilling in this Commonwealth
28 distilled spirits or wines until January first, one thousand
29 nine hundred thirty-four, shall be two dollars on each proof
30 gallon, or wine gallon when below proof, and a proportionate tax

1 at a like rate on all fractional parts of such proof or wine
2 gallon, and that until January first, one thousand nine hundred
3 thirty four, the tax of thirty cents (\$.30) per proof gallon, or
4 wine gallon when below proof, shall not be imposed for the
5 privilege of rectifying spirits.]

6 On wines, two-third cent (2/3¢) per half pint of eight (8)
7 fluid ounces or fraction thereof, and in larger quantities at
8 the rate of one cent (\$.01) per pint of sixteen (16) ounces or
9 fraction thereof and at an equal rate per pint in containers
10 larger than one pint.

11 (b) Except as otherwise in this act provided, every importer
12 shall be subject to pay to the Commonwealth of Pennsylvania the
13 taxes imposed in this section for the privilege of selling or
14 using in this Commonwealth distilled spirits, rectified spirits,
15 or wines brought into this Commonwealth. Such taxes shall be
16 measured by the amount of such distilled spirits, rectified
17 spirits, [and wines] so sold or used by the importer in this
18 Commonwealth on or after the effective date of this act, except
19 as hereinafter provided, and shall be computed thereon at the
20 following rates:

21 On distilled spirits, one dollar (\$1) per proof gallon[, or
22 wine gallon when below proof,] and a proportionate tax at a like
23 rate on all fractional parts of such proof [or wine] gallon.

24 On rectified spirits, one dollar and thirty cents (\$1.30) per
25 proof gallon[, or wine gallon when below proof,] and a
26 proportionate tax at a like rate on all fractional parts of such
27 proof [or wine] gallon.

28 [On wines, one-half cent (\$.005) per unit of proof per wine
29 gallon, and a proportionate tax at a like rate on all fractional
30 parts of such wine gallon.

1 Provided, however, That until the first day of January, one
2 thousand nine hundred thirty-four, the rate of tax for the
3 privilege of selling or using in this Commonwealth distilled
4 spirits, rectified spirits, or wines brought into this
5 Commonwealth, shall be two dollars on each proof gallon, or wine
6 gallon when below proof, and a proportionate tax at a like rate
7 on all fractional parts of such proof or wine gallon, unless a
8 tax shall have been paid upon the privilege of producing,
9 manufacturing, distilling, rectifying or compounding such
10 distilled spirits, rectified spirits, or wines under clause (a)
11 of this section, or unless a floor tax shall have been paid upon
12 such distilled spirits, rectified spirits, or wines under the
13 provisions of act number one, approved the twenty-second day of
14 November, one thousand nine hundred and thirty-three, entitled
15 "An act imposing a State floor tax on alcohol usable for
16 beverage purposes and certain alcoholic liquors in the
17 Commonwealth between the date this act becomes effective and the
18 date the Twenty-first Amendment to the Constitution of the
19 United States is ratified; describing the method and manner of
20 collection of such tax; conferring powers and imposing duties on
21 certain State officers and departments, and certain individuals,
22 firms and corporations; and imposing penalties."]

23 Also provided, that the tax imposed by this section shall not
24 be payable on the privilege of manufacturing or bringing into
25 this Commonwealth any distilled spirits and wines sold to, or
26 used by, any manufacturer or importer in this Commonwealth for
27 the manufacture of rectified spirits whenever the manufacture of
28 such rectified spirits is exempt from tax under the following
29 provisions of this act.

30 Section 2. This act shall take effect July 1, 1981.