

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1005 Session of
1993

INTRODUCED BY VAN HORNE, TRELLO, VEON, GORDNER, PESCI, TIGUE,
STURLA, PRESTON, COLAFELLA, PISTELLA AND JOSEPHS,
MARCH 25, 1993

REFERRED TO COMMITTEE ON LIQUOR CONTROL, MARCH 25, 1993

AN ACT

1 Amending the act of April 12, 1951 (P.L.90, No.21), entitled, as
2 reenacted, "An act relating to alcoholic liquors, alcohol and
3 malt and brewed beverages; amending, revising, consolidating
4 and changing the laws relating thereto; regulating and
5 restricting the manufacture, purchase, sale, possession,
6 consumption, importation, transportation, furnishing, holding
7 in bond, holding in storage, traffic in and use of alcoholic
8 liquors, alcohol and malt and brewed beverages and the
9 persons engaged or employed therein; defining the powers and
10 duties of the Pennsylvania Liquor Control Board; providing
11 for the establishment and operation of State liquor stores,
12 for the payment of certain license fees to the respective
13 municipalities and townships, for the abatement of certain
14 nuisances and, in certain cases, for search and seizure
15 without warrant; prescribing penalties and forfeitures;
16 providing for local option, and repealing existing laws,"
17 further providing for tax information for licensees.

18 The General Assembly of the Commonwealth of Pennsylvania
19 hereby enacts as follows:

20 Section 1. Section 477 of the act of April 12, 1951 (P.L.90,
21 No.21), known as the Liquor Code, reenacted and amended June 29,
22 1987 (P.L.32, No.14), is amended to read:

23 Section 477. Applicants to Provide State Tax Identification
24 Numbers and Statement of [State] Tax Status; Waiver of
25 Confidentiality of Information in the Possession of the

1 Department of Revenue and Other Departments; Review of [State]
2 Tax Status.--(a) An applicant for the grant, renewal or
3 transfer of any license issued pursuant to this article shall
4 provide to the board, upon forms approved by the Department of
5 Revenue, the following:

6 (1) the applicant's State personal income tax identification
7 number;

8 (2) the applicant's State sales tax number;

9 (3) the applicant's State corporation tax number;

10 (4) the applicant's State employer withholding tax number;

11 (5) the applicant's unemployment compensation account
12 number; and

13 (6) a statement that:

14 (i) all State and political subdivision tax reports have
15 been filed and all State and political subdivision taxes paid;

16 (ii) all State and political subdivision taxes are subject
17 to a timely administrative or judicial appeal; or

18 (iii) all State and political subdivision taxes are subject
19 to a duly approved deferred payment plan.

20 (b) An applicant for the grant, renewal or transfer of any
21 license issued pursuant to this article shall, by the filing of
22 an application insofar as it relates to the board, waive any
23 confidentiality with respect to [State] tax information
24 regarding said applicant in the possession of a political
25 subdivision, the Department of Revenue, the Office of Attorney
26 General or the Department of Labor and Industry, regardless of
27 the source of that information and shall consent to the
28 providing of that information to the board by a political
29 subdivision, the Department of Revenue, the Office of Attorney
30 General or the Department of Labor and Industry.

1 (c) Upon receipt of any application for the grant, renewal
2 or transfer of any license issued pursuant to this article, the
3 board shall review the [State] tax status of the applicant. The
4 board shall request State tax information regarding the
5 applicant from the Department of Revenue, the Office of Attorney
6 General or the Department of Labor and Industry and said
7 information shall be provided. The board shall request local tax
8 information regarding the applicant from appropriate political
9 subdivisions and said information shall be provided.

10 (d) The board shall not approve any application for the
11 grant, renewal or transfer of any license issued pursuant to
12 this article where the applicant has failed to:

13 (1) provide any of the information required by subsection
14 (a);

15 (2) file required State and political subdivision tax
16 reports; or

17 (3) pay any State and political subdivisions taxes not
18 subject to a timely administrative or judicial appeal or subject
19 to a duly authorized deferred payment plan.

20 (e) For the purpose of this section, the term "applicant"
21 shall include the transferor and transferee of any license
22 issued under this act.

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