

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL  
No. 2791 Session of  
1996

INTRODUCED BY L. I. COHEN, YOUNGBLOOD, MAITLAND AND BARD,  
JUNE 25, 1996

REFERRED TO COMMITTEE ON FINANCE, JUNE 25, 1996

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An  
2 act relating to tax reform and State taxation by codifying  
3 and enumerating certain subjects of taxation and imposing  
4 taxes thereon; providing procedures for the payment,  
5 collection, administration and enforcement thereof; providing  
6 for tax credits in certain cases; conferring powers and  
7 imposing duties upon the Department of Revenue, certain  
8 employers, fiduciaries, individuals, persons, corporations  
9 and other entities; prescribing crimes, offenses and  
10 penalties," further providing for the tax on cigarettes.

11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:

13 Section 1. Section 1206 of the act of March 4, 1971 (P.L.6,  
14 No.2), known as the Tax Reform Code of 1971, amended August 4,  
15 1991 (P.L.97, No.22), is amended to read:

16 Section 1206. Incidence and Rate of Tax.--An excise tax is  
17 hereby imposed and assessed upon the sale or possession of  
18 cigarettes within this Commonwealth at the rate of [one and  
19 fifty-five hundredths] two and eight-tenths of a cent per  
20 cigarette.

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