

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 985 Session of
2003

INTRODUCED BY JOSEPHS, CURRY, JAMES, LEACH AND CREIGHTON,
MARCH 26, 2003

REFERRED TO COMMITTEE ON FINANCE, MARCH 26, 2003

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 incidence and rate of
11 tax.

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

14 Section 1. Section 1206 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, amended June 29,
16 2002 (P.L.559, No.89), is amended to read:

17 Section 1206. Incidence and Rate of Tax.--An excise tax is
18 hereby imposed and assessed upon the sale or possession of
19 cigarettes within this Commonwealth at the rate of [five cents]
20 ten cents per cigarette.

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