

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 91

Session of
2007

INTRODUCED BY TOMLINSON, MADIGAN, COSTA, WONDERLING AND RHOADES,
FEBRUARY 15, 2007

REFERRED TO FINANCE, FEBRUARY 15, 2007

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 malt or brewed beverage
11 taxation; and making an appropriation.

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

14 Section 1. Section 2003(a)(1) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added
16 December 22, 1989 (P.L.775, No.110), is amended to read:

17 Section 2003. Imposition of Tax.--(a) (1) Each
18 manufacturer shall be subject to pay to the Commonwealth the
19 taxes imposed by this section upon all malt or brewed beverages
20 manufactured and sold by him in this Commonwealth for use in
21 this Commonwealth or manufactured by him outside this
22 Commonwealth and sold to an importing distributor or any person

1 for importation into, and use in, this Commonwealth.
2 Notwithstanding any other provision of law, if any tax rate set
3 forth in this section is increased to a level higher than the
4 rate in existence on December 31, 2002, the amount of the
5 difference between the tax collected at the higher rate and the
6 tax that would have been collected at the rate in existence on
7 December 31, 2002, is appropriated on a continuing basis to the
8 Department of Public Welfare for use in behavioral health care
9 programs including, but not limited to, programs which provide
10 drug and alcohol rehabilitation services.

11 * * *

12 Section 2. This act shall take effect immediately.