

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1899 Session of
2009

INTRODUCED BY BARRAR, EVERETT, GROVE, MOUL, M. O'BRIEN, PYLE AND
SONNEY, JULY 30, 2009

REFERRED TO COMMITTEE ON GAMING OVERSIGHT, JULY 30, 2009

AN ACT

1 Amending Title 4 (Amusements) of the Pennsylvania Consolidated
2 Statutes, in administration and enforcement, providing for a
3 tax on liquor and malt and brewed beverages at licensed
4 facilities.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Title 4 of the Pennsylvania Consolidated Statutes
8 is amended by adding a section to read:

9 § 1521.1. Tax on liquor and malt and brewed beverages at
10 licensed facilities.

11 (a) Imposition.--

12 (1) There is imposed upon each separate sale at retail
13 of liquor and malt and brewed beverages as defined in the act
14 of April 12, 1951 (P.L.90, No.21), known as the Liquor Code,
15 by a slot machine licensee, who is also licensed to sell
16 liquor or malt or brewed beverages under the Liquor Code
17 within and outside the licensed facility, a tax of 5% of the
18 sale price.

19 (2) The tax shall not apply to liquor or malt or brewed

beverages provided by a slot machine licensee to patrons
without consideration.

(b) Collection.--The tax imposed under subsection (a) shall
be collected by the slot machine licensee from the purchaser and
shall be paid over to the Commonwealth. The department shall
promulgate regulations relating to the collection of the tax.

(c) Use of revenues.--All revenues from the tax imposed
under subsection (a) shall be deposited into a special fund
within the State Treasury. Revenue shall be distributed each
fiscal year beginning July 1 as follows:

(1) Not more than \$20,000,000 from the special fund
shall be distributed to the Department of Community and
Economic Development, which shall use it for the following
purposes:

(i) Tourism marketing and promotion activities to
increase business, leisure and convention visitation to
this Commonwealth.

(ii) Grants to tourism promotion agencies and
regional marketing partnerships under the act of July 4,
2008 (P.L.621, No.50), known as the Tourism Promotion
Act.

(2) The remainder shall be transferred to the General
Fund.

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