

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1387 Session of 2011

INTRODUCED BY PAYNE, BARRAR, MARSHALL, MOUL, MULLERY AND SWANGER, APRIL 26, 2011

REFERRED TO COMMITTEE ON LIQUOR CONTROL, APRIL 26, 2011

AN ACT

1 Amending the act of June 9, 1936 (Sp.Sess. 1, P.L.13, No.4),  
 2 entitled, as reenacted and amended, "An act imposing an  
 3 emergency State tax on liquor, as herein defined, sold by the  
 4 Pennsylvania Liquor Control Board; providing for the  
 5 collection and payment of such tax; and imposing duties upon  
 6 the Department of Revenue and the Pennsylvania Liquor Control  
 7 Board," further providing for the emergency tax on liquor.

8 The General Assembly of the Commonwealth of Pennsylvania  
 9 hereby enacts as follows:

10 Section 1. Section 2 of the act of June 9, 1936 (Sp.Sess. 1,  
 11 P.L.13, No.4), entitled, as reenacted and amended, "An act  
 12 imposing an emergency State tax on liquor, as herein defined,  
 13 sold by the Pennsylvania Liquor Control Board; providing for the  
 14 collection and payment of such tax; and imposing duties upon the  
 15 Department of Revenue and the Pennsylvania Liquor Control  
 16 Board," reenacted and amended May 29, 1951 (P.L.479, No.112) and  
 17 amended January 1, 1968 (1967 P.L.917, No.413), is amended to  
 18 read:

19 Section 2. (a) An emergency State tax is hereby imposed and  
 20 assessed at the rate of eighteen per centum of the net price of

1 all liquors sold by the board. The tax herein imposed shall be  
2 collected by the board from the purchasers of the liquor from  
3 the board. [The] As of January 1, 2010, the amount of such  
4 eighteen per centum so collected by the board, under the  
5 provisions of this act, shall be paid into the State Treasury,  
6 through the department, in the manner and within the times  
7 herein specified, and shall be credited to the General Fund.

8 (b) As of January 1, 2011, and thereafter, the rate of tax  
9 imposed under subsection (a) shall be as follows:

10 (1) From January 1, 2011, through December 31, 2011, the  
11 rate of tax shall be nine per centum.

12 (2) From January 1, 2012, and thereafter, the rate of tax  
13 shall be zero per centum.

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