THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2581 Session of 2012

INTRODUCED BY JAMES, V. BROWN, CALTAGIRONE, CLYMER, COHEN, DeLUCA, JOSEPHS, PARKER, WATERS AND WILLIAMS, AUGUST 23, 2012

REFERRED TO COMMITTEE ON LIQUOR CONTROL, AUGUST 23, 2012

AN ACT

Amending the act of July 10, 1987 (P.L.246, No.47), entitled "An act empowering the Department of Community Affairs to declare 2 certain municipalities as financially distressed; providing 3 for the restructuring of debt of financially distressed 4 municipalities; limiting the ability of financially 5 distressed municipalities to obtain government funding; authorizing municipalities to participate in Federal debt 7 adjustment actions and bankruptcy actions under certain 8 circumstances; and providing for consolidation or merger of contiguous municipalities to relieve financial distress," 9 10 further providing for liquor and malt and brewed beverage 11 12 tax. 13 The General Assembly of the Commonwealth of Pennsylvania 14 hereby enacts as follows: 15 Section 1. The act of July 10, 1987 (P.L.246, No.47), known 16 as the Municipalities Financial Recovery Act, is amended by 17 adding a section to read: 18 Section 124. Liquor and malt and brewed beverage tax. 19 Notwithstanding any other provision of law, any municipality 20 determined financially distressed under section 203 of this act, 21 may, by ordinance, impose a tax on the sale at retail of liquor 22 and malt and brewed beverages within the municipality. The

ordinance shall be modeled after the act of June 10, 1971

- 1 (P.L.153, No.7), known as the First Class School District Liquor
- 2 Sales Tax Act of 1971, and the rate of tax authorized under this
- 3 section may not exceed the rate established under the First
- 4 Class School District Liquor Sales Tax Act of 1971. Such tax, if
- 5 <u>levied</u>, shall be in addition to any other tax the financially
- 6 <u>distressed municipality is empowered to levy</u>, <u>under any existing</u>
- 7 law, including this act.
- 8 Section 2. This act shall take effect in 60 days.