

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 1131 Session of  
2013

---

INTRODUCED BY BOBACK, STERN, READSHAW, HESS, COHEN, GILLEN AND  
SWANGER, APRIL 8, 2013

---

REFERRED TO COMMITTEE ON LIQUOR CONTROL, APRIL 8, 2013

---

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 imposition of tax.

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

10 The General Assembly of the Commonwealth of Pennsylvania  
11 hereby enacts as follows:

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

1 Section 2. An emergency State tax is hereby imposed and  
2 assessed at the rate of eighteen per centum of the net price of  
3 all liquors sold by the board. The tax herein imposed shall be  
4 collected by the board from the purchasers of the liquor from  
5 the board. The amount of such eighteen per centum so collected  
6 by the board, under the provisions of this act, shall be paid  
7 into the State Treasury, through the department, in the manner  
8 and within the times herein specified, and shall be credited [to  
9 the General Fund.] in a proportion of sixty-five per centum to  
10 the Public School Employees' Retirement Fund and thirty-five per  
11 centum to the State Employees' Retirement Fund to be used solely  
12 to offset the current unfunded actuarial accrued liability of  
13 each pension fund. At such time as either the Public School  
14 Employees' Retirement Fund or the State Employees' Retirement  
15 Fund has no unfunded actuarial accrued liability as certified by  
16 an independent actuarial valuation, the proportion allocated to  
17 that pension fund which has no unfunded actuarial accrued  
18 liability shall be reallocated to the other pension fund. At  
19 such time as the other pension fund has no unfunded actuarial  
20 accrued liability as certified by an independent actuarial  
21 valuation, the tax shall be credited to the General Fund.

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