

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 58 Session of 2013

INTRODUCED BY ALLOWAY, FARNESE, ERICKSON, RAFFERTY AND YUDICHAK,
JANUARY 4, 2013

REFERRED TO FINANCE, JANUARY 4, 2013

AN ACT

1 Amending the act of June 9, 1936 (Sp. Sess., 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 distribution of proceeds from
8 tax.

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

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

19 Section 2. An emergency State tax is hereby imposed and
20 assessed at the rate of eighteen per centum of the net price of
21 all liquors sold by the board. The tax herein imposed shall be

1 collected by the board from the purchasers of the liquor from
2 the board. The amount of such eighteen per centum so collected
3 by the board, under the provisions of this act, shall be paid
4 into the State Treasury, through the department, in the manner
5 and within the times herein specified, and shall be credited to
6 [the General Fund.] a special fund. The proceeds from the fund
7 shall be distributed as follows:

8 (1) fifty-five and fifty-five hundredths per centum shall be
9 paid to the local school district where liquor is sold;

10 (2) twenty-seven and seventy-seven hundredths per centum
11 shall be distributed to the local municipality where liquor is
12 sold; and

13 (3) the remaining sixteen and sixty-eight hundredths per
14 centum shall be paid into the General Fund.

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