
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 945 Session of
2013

INTRODUCED BY WILLIAMS, HUGHES, KITCHEN, FARNESE AND COSTA,
JUNE 7, 2013

REFERRED TO FINANCE, JUNE 7, 2013

AN ACT

1 Amending the act of June 10, 1971 (P.L.153, No.7), entitled "An
2 act authorizing the imposition of a tax on the sale at retail
3 of liquor and malt and brewed beverages within school
4 districts of the first class coterminous with a city of the
5 first class for public school purposes; providing for its
6 levy and collection; conferring and for a limited period of
7 time imposing powers and duties, and providing penalties,"
8 further providing for liquor tax in school districts of the
9 first class.

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

12 Section 1. Section 4 of the act of June 10, 1971 (P.L.153,
13 No.7), known as the First Class School District Liquor Sales Tax
14 Act of 1971, is amended to read:

15 Section 4. Authorization of Tax and Rate Thereof.--[Any] (a)
16 Subject to the provisions of subsection (b), any council of any
17 city of the first class coterminous with a school district of
18 the first class may authorize the board of education of such
19 school district of the first class to levy a tax imposed upon
20 each separate sale at retail as defined herein within the school
21 district of the first class of ten per cent of the sale price,

1 which tax shall be collected by the vendor from the purchaser,
2 and shall be paid over by the vendor to the Tax Collector as
3 herein provided.

4 (b) For tax years beginning on or after July 1, 2013, any
5 council of any city of the first class coterminous with a school
6 district of the first class may authorize the board of education
7 of such school district of the first class to levy a tax imposed
8 upon each separate sale at retail as defined herein within the
9 school district of the first class of up to fifteen per cent of
10 the sale price, which tax shall be collected by the vendor from
11 the purchaser, and shall be paid over by the vendor to the Tax
12 Collector as herein provided.

13 (c) The city and school district may amend, respectively,
14 the ordinance authorizing the imposition of the tax and the
15 resolution imposing the tax authorized in subsection (b) to
16 reflect the provisions of subsection (b) in the fiscal year in
17 which subsection (b) takes effect.

18 Section 2. This act shall take effect July 1, 2013, or
19 immediately, whichever is later.