

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1311 Session of 2014

INTRODUCED BY ERICKSON, MARCH 28, 2014

REFERRED TO FINANCE, MARCH 28, 2014

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 authorization and rate and for
 9 functions of tax collectors.

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

12 Section 1. Sections 4 and 6 of the act of June 10, 1971
 13 (P.L.153, No.7), known as the First Class School District Liquor
 14 Sales Tax Act of 1971, are amended to read:

15 Section 4. Authorization of Tax and Rate Thereof.--(a) Any
 16 council of any city of the first class coterminous with a school
 17 district of the first class may authorize the board of education
 18 of such school district of the first class to levy a tax imposed
 19 upon each separate sale at retail as defined herein within the
 20 school district of the first class and within an airport owned
 21 by such city of ten per cent of the sale price, which tax shall
 22 be collected by the vendor from the purchaser, and shall be paid

1 over by the vendor to the Tax Collector as herein provided.

2 (b) To be valid, the authorization under subsection (a) must
3 apply to every situs:

4 (1) within such school district; and

5 (2) within an airport owned by such city.

6 Section 6. Powers and Duties of the Tax Collector.--(a) It
7 shall be the duty of the Tax Collector to collect and receive
8 the taxes, interest and penalties authorized by this act.

9 (b) The Tax Collector is hereby charged with the enforcement
10 of the provisions of this act and is hereby empowered to
11 prescribe, adopt, promulgate and enforce rules and regulations
12 governing the administration and enforcement of the provisions
13 of this act, including the reexamination and correction of
14 returns and payments alleged or found to be incorrect, or as to
15 which an overpayment is claimed or found to have occurred.

16 (c) The Tax Collector is hereby authorized to examine the
17 books, papers and records of any vendor in order to verify the
18 accuracy of any return filed or ascertain the amount of tax due.
19 Every vendor is hereby directed and required to give to the Tax
20 Collector the means, facilities and opportunities for such
21 examinations. The Tax Collector is hereby authorized to examine
22 any person concerning the amount of tax due and to this end may
23 compel the production of books, papers and records and the
24 attendance of all persons before him, whether as parties or
25 witnesses, whom he believes to have knowledge relating to the
26 amount of tax due.

27 (d) The Tax Collector shall remit the tax collected at the
28 situs specified in section 4(b)(2) to the school district where
29 the sale at retail as defined herein occurred.

30 Section 2. This act shall take effect as follows:

- 1 (1) The addition of section 4(b) of the act shall take
2 effect in 180 days.
- 3 (2) This section shall take effect immediately.
- 4 (3) The remainder of this act shall take effect in 60
5 days.