

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2880 Session of 2020

INTRODUCED BY GROVE, SEPTEMBER 18, 2020

REFERRED TO COMMITTEE ON LIQUOR CONTROL, SEPTEMBER 18, 2020

AN ACT

1 Repealing the act of June 9, 1936 (Sp.Sess.1, P.L.13, No.4),  
2 entitled "An act imposing an emergency State tax on liquor,  
3 as herein defined, sold by the Pennsylvania Liquor Control  
4 Board; providing for the collection and payment of such tax;  
5 and imposing duties upon the Department of Revenue and the  
6 Pennsylvania Liquor Control Board."

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

9 Section 1. The act of June 9, 1936 (Sp.Sess.1, P.L. 13,  
10 No.4), entitled "An act imposing an emergency State tax on  
11 liquor, as herein defined, sold by the Pennsylvania Liquor  
12 Control Board; providing for the collection and payment of such  
13 tax; and imposing duties upon the Department of Revenue and the  
14 Pennsylvania Liquor Control Board," is repealed:

15 [AN ACT

16 Imposing an emergency State tax on liquor, as herein defined,  
17 sold by the Pennsylvania Liquor Control Board; providing for  
18 the collection and payment of such tax; and imposing duties  
19 upon the Department of Revenue and the Pennsylvania Liquor  
20 Control Board.

1 Section 1. Be it enacted, &c., That the following words,  
2 terms, and phrases used in this act are, for the purposes  
3 hereof, defined, as follows:

4 "Liquor." Any alcoholic, spirituous, vinous, fermented, or  
5 other alcoholic beverage, or combination of liquors and mixed  
6 liquor, a part of which is spirituous, vinous, fermented, or  
7 otherwise alcoholic, and all drinks or drinkable liquids,  
8 preparations or mixtures intended for beverage purposes, which  
9 contain more than one-half of one per centum of alcohol by  
10 volume, except alcohol, and malt or brewed beverages.

11 "Department." The Department of Revenue of this Commonwealth.

12 "Board." The Pennsylvania Liquor Control Board of this  
13 Commonwealth.

14 "Fiscal Month." The monthly period established, from time to  
15 time, by the Pennsylvania Liquor Control Board for the purpose  
16 of conducting its business.

17 Section 2. An emergency State tax is hereby imposed and  
18 assessed at the rate of eighteen per centum of the net price of  
19 all liquors sold by the board. The tax herein imposed shall be  
20 collected by the board from the purchasers of the liquor from  
21 the board. The amount of such eighteen per centum so collected  
22 by the board, under the provisions of this act, shall be paid  
23 into the State Treasury, through the department, in the manner  
24 and within the times herein specified, and shall be credited to  
25 the General Fund.

26 Section 3. It shall be the duty of the board to transmit to  
27 the department on, or before, the fifteenth day of each calendar  
28 month, a statement of its receipts from sales of liquor and  
29 taxes collected during the preceding fiscal month, and such  
30 other information as may be necessary to effectuate the

1 provisions of this act, at which time it shall also be the duty  
2 of the board to pay to the department the tax imposed upon such  
3 liquor by the provisions of this act: Provided, That the board  
4 may, in its discretion, add the tax imposed by this act to the  
5 wholesale and retail price at which liquors are sold and  
6 eliminate any accounting of such tax separate from sale prices,  
7 and in such case, the amount of the tax for any calendar month  
8 shall be ascertained by dividing the entire gross receipts  
9 derived from sales at Pennsylvania liquor stores during such  
10 month by six and five-ninths ( $6 \frac{5}{9}$ ), and the quotient thus  
11 obtained shall be deemed the amount of the tax for such month  
12 payable over, under this section.

13 Section 4. This act shall become effective immediately upon  
14 its final enactment.]

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