

AN ACT

To reenact and amend the title and the act, approved the ninth day of June, one thousand nine hundred thirty-six (Special Session of one thousand nine hundred thirty-six—Pamphlet Laws, thirteen), entitled “An act imposing an emergency State tax for a limited period of time on liquor, as herein defined, sold by the Pennsylvania Liquor Control Board; providing for the collection and payment of such tax; and imposing duties upon the Department of Revenue and the Pennsylvania Liquor Control Board,” by extending the provisions thereof for a further period of time; and providing a method of ascertaining the amount of the tax for payment over to the Department of Revenue.

To reenact and amend the title and act of June 9, 1936 (Special Session, 1936—P. L. 13).

Section 1. Be it enacted, &c., That the title and all the sections of the act, approved the ninth day of June, one thousand nine hundred thirty-six (Special Session of one thousand nine hundred thirty-six—Pamphlet Laws, thirteen), entitled “An act imposing an emergency State tax for a limited period of time on liquor, as herein defined, sold by the Pennsylvania Liquor Control Board; providing for the collection and payment of such tax; and imposing duties upon the Department of Revenue and the Pennsylvania Liquor Control Board,” are hereby reenacted and amended as follows:

AN ACT

Imposing an emergency State tax for a limited period of time on liquor, as herein defined, sold by the Pennsylvania Liquor Control Board; providing for the collection and payment of such tax; and imposing duties upon the Department of Revenue and the Pennsylvania Liquor Control Board.

Emergency tax upon liquor. Definitions.

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

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

“Department.” The Department of Revenue of this Commonwealth.

“Board.” The Pennsylvania Liquor Control Board of this Commonwealth.

“Fiscal Month.” The monthly period established, from time to time, by the Pennsylvania Liquor Control Board for the purpose of conducting its business.

Section 2. Until the first day of June, one thousand nine hundred [thirty-seven] *thirty-nine*, an emergency State tax is hereby imposed and assessed at the rate of ten per centum of the net price of all liquors sold by the board. The tax herein imposed shall be collected by the board from the purchasers of the liquor from the board. [All taxes] *The amount of such ten per centum* so collected by the board, under the provisions of this act, shall be paid into the State Treasury, through the department, in the manner and within the times herein specified, and shall be credited to the General Fund.

Tax imposed upon liquors until June 1, 1939.

Section 3. It shall be the duty of the board to transmit to the department on, or before, the fifteenth day of each calendar month, a statement of its receipts from sales of liquor and taxes collected during the preceding fiscal month, and such other information as may be necessary to effectuate the provisions of this act, at which time it shall also be the duty of the board to pay to the department the tax imposed upon such liquor by the provisions of this act: *Provided, however, That the board may, in its discretion, add the tax imposed by this act to the wholesale and retail price at which liquors are sold and eliminate any accounting of such tax separate from sale prices, and in such case, the amount of the tax for any calendar month shall be ascertained by dividing the entire gross receipts derived from sales at Pennsylvania liquor stores during such month by eleven, and the quotient thus obtained shall be deemed the amount of the tax for such month payable over, under this section.*

Board to transmit statement each month to Revenue Department.

Proviso.

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

Section 2. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 8th day of April, A. D. 1937.

GEORGE H. EARLE

No. 59

AN ACT

To further amend section one of the act, approved the thirteenth day of June, one thousand nine hundred seven (Pamphlet Laws, six hundred forty), entitled "An act to provide revenue by levying a tax upon the shares of stock of companies incorporated under the provisions of section twenty-nine of an act, entitled 'An act to provide for the incorporation and regulation of certain corporations,' approved April twenty-ninth, one thousand eight hundred and seventy-four, and the supplements thereto; for the insurance of owners of real estate, mortgages, and others interested in real estate,