

guilty of a misdemeanor and shall, upon conviction thereof, be sentenced to pay a fine of not less than five hundred dollars (\$500.00) nor more than one thousand dollars (\$1,000), or to undergo imprisonment not exceeding one year, or both, in the discretion of the court.

Section 4. The provisions of this act shall become effective immediately upon final enactment.

Act effective immediately.

APPROVED—The 7th day of May, A. D. 1943.

EDWARD MARTIN

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No. 106

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," as previously reenacted and amended, by extending the provisions thereof for a further limited period of time.

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

Taxation.

Section 1. 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," as last reenacted and amended by the act, approved the twenty-ninth day of May, one thousand nine hundred forty-one (Pamphlet Laws, seventy-seven), are hereby reenacted and further amended to read as follows:

Emergency tax on liquor.

Title and all sections, act of June 9, 1936 (Special Session), P. L. 13, as last reenacted and amended by act of May 29, 1941, P. L. 77, reenacted and further amended.

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.

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:

Definitions.

"Liquor."

"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."

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

"Board."

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

"Fiscal month."

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

Tax imposed until June 1, 1945.

Section 2. Until the first day of June, one thousand nine hundred [forty-three] *forty-five*, 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. 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.

Board to transmit monthly statements to department.

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.

Alternative method of computing tax.

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

Act effective immediately.

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

APPROVED—The 7th day of May, A. D. 1943.

EDWARD MARTIN