

costs of prosecution for each two hundred (200) cigarettes found in his possession, the cigarettes shall be forfeited to the Commonwealth, and, in default of the payment of the said fine and costs, shall be imprisoned in the county jail one (1) day for each dollar of fine and costs unpaid.

Section 12. The provisions of this act are severable, and if any of its provisions shall be held to be unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this act. It is hereby declared to be the legislative intent that this act would have been adopted had such unconstitutional provisions not been included herein.

Section 13. This act shall become effective thirty days after its final enactment, and shall continue in effect until [, and including, the thirty-first day of May, one thousand nine hundred fifty-one] *repealed*.

Section 2. This reenacting and amending act shall become effective on the first day of June, one thousand nine hundred fifty-one.

Constitutionality
and severability.

Act effective
30 days after
final enactment,
and to continue
in effect until
repealed.

Act effective
June 1, 1951.

APPROVED—The 29th day of May, A. D. 1951.

JOHN S. FINE

No. 112

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 13), entitled, as 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and the Pennsylvania Liquor Control Board," by providing that the provisions of said act shall continue in effect until repealed.

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

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 13), entitled, as 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," as last reenacted and amended by the act, approved the twenty-fourth

Emergency tax
on liquor.

Title and all
sections of act
of June 9, 1936
(Special Session
1936, P. L. 13),
as last reenacted
and amended by
act of March
24, 1949, P. L.
366, reenacted
and further
amended.

day of March, one thousand nine hundred forty-nine (Pamphlet Laws 366), are hereby reenacted and further amended to read as follows:

Amended title.

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.

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.

Rate of tax.

Section 2. [Until the first day of June, one thousand nine hundred fifty-one, an] 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.

Pennsylvania Liquor Control Board to transmit monthly statements of receipts to Department of Revenue.

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

Proviso.

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.

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

Section 2. This reenacting and amending act shall become effective immediately upon final enactment and shall continue in effect until repealed.

Act effective immediately.

This reenacting and amending act effective immediately and to continue in effect until repealed.

APPROVED—The 29th day of May, A. D. 1951.

JOHN S. FINE

No. 113

AN ACT

To further amend section three of the act, approved the fifth day of May, one thousand nine hundred thirty-three (Pamphlet Laws 284), entitled, as amended "An act imposing a State tax, payable by those herein defined as manufacturers and by others, on malt or brewed beverages used, sold, transported, or delivered within the Commonwealth; prescribing the method and manner of evidencing the payment and collection of such tax; conferring powers and imposing duties on the Department of Revenue, and those using or engaged in the sale, at retail or wholesale, or in the transportation of malt or brewed beverages taxable hereunder; and providing penalties," by making permanent the increase in rates of such tax.

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

Section 1. Section three of the act, approved the fifth day of May, one thousand nine hundred thirty-three (Pamphlet Laws 284), entitled, as amended "An act imposing a State tax, payable by those herein defined as manufacturers and by others, on malt or brewed beverages used, sold, transported, or delivered within the Commonwealth; prescribing the method and manner of evidencing the payment and collection of such tax; conferring powers and imposing duties on the Department of Revenue, and those using or engaged in the sale, at retail or wholesale, or in the transportation of malt or brewed beverages taxable hereunder; and providing penalties," as last amended by the act, approved the eighteenth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1459), is hereby further amended to read as follows:

Section 3. (a) Each manufacturer shall be subject to pay to the Commonwealth the taxes imposed by this section upon all malt or brewed beverages manufac-

"1933 Beverage Tax Law."

Section 3, act of May 5, 1933, P. L. 284, as last amended by act of May 18, 1949, P. L. 1459, further amended.

Imposition and rate of tax.