

\* \* \*

(p) The sale at retail or use of motor vehicles, trailers and semi-trailers, or bodies attached to the chassis thereof, sold to a nonresident of Pennsylvania to be used outside of Pennsylvania and which are registered in a state other than Pennsylvania within twenty days after delivery to the vendee.

\* \* \*

Section 2. This act shall take effect January 1, 1968.

APPROVED—The 29th day of December, A. D. 1967.

RAYMOND P. SHAFER

---

No. 413  
AN ACT

HB 1285

Amending the act of June 9, 1936 (P. L. 13), entitled, as amended, "An act imposing an emergency State tax 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," increasing the amount of tax.

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

Section 1. Sections 2 and 3, act of June 9, 1936 (P. L. 13), entitled, as amended, "An act imposing an emergency State tax 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," reenacted and amended May 29, 1951 (P. L. 479), and amended June 6, 1963 (P. L. 100), are amended to read:

Section 2. An emergency State tax is hereby imposed and assessed at the rate of [fifteen] eighteen 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 [fifteen] eighteen 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.

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 <sup>1</sup> 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, 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 [seven and two-thirds ( $7 \frac{2}{3}$ )] six and five-ninths ( $6 \frac{5}{9}$ ), and the quotient thus obtained shall be deemed the amount of the tax for such month payable over, under this section.

Section 2. This act shall take effect immediately.

APPROVED—The 1st day of January, A. D. 1968.

RAYMOND P. SHAFER

---

No. 414

AN ACT

HB 1672

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or consumption of personal property and certain services and upon the occupancy of hotel rooms; providing for certain exclusions; providing for licenses, reports and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; prescribing crimes and offenses and penalties therefor; providing for the application of general laws in the administration and enforcement of this act; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, operators, corporations, partnerships, associations and individuals and making an appropriation," increasing the rate of tax and changing the bracket schedule and basis to reflect the rate increase.

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

Section 1. Sections 201, 202, 204 and 402, act of March 6, 1956 (P. L. 1228), known as the "Tax Act of 1963 for Education," amended May 29, 1963 (P. L. 49), are amended to read:

Section 201. Imposition of Tax.—(a) There is hereby imposed upon each separate sale at retail as defined herein within this Commonwealth a tax of [five (5)] six (6) percent of the purchase price, which

---

<sup>1</sup> "also" not in original.