

No. 270

AN ACT

HB 1891

Amending the act of May 5, 1933 (P.L.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," making certain manufacturers of malt and brewed beverages and their agents delinquent for nonpayment of taxes and failure to file returns and prescribing conditions for certain forfeitures.

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

Section 1. Section 3, act of May 5, 1933 (P.L.284), known as the "Malt Beverage Tax Law," reenacted and amended July 9, 1935 (P.L.628), is amended by adding after subsection (a.1) a new subsection to read:

Section 3. \* \* \*

*(a.2) Notwithstanding any other provision of this act, a manufacturer or his agent who fails to file the required monthly return and pay when due the tax imposed under this act shall be declared delinquent by the Secretary of Revenue and shall continue to be delinquent until he files the required monthly return and pays the tax.*

*During a period of delinquency no malt or brewed beverages in possession or control of a manufacturer may be removed from his licensed premises for sale in the Commonwealth, nor shipped in from outside thereof.*

\* \* \*

Section 2. This act shall take effect in ten days.

APPROVED—The 2nd day of December, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 270.



Secretary of the Commonwealth.