
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1549 Session of
2019

INTRODUCED BY MIHALEK, GABLER, MASSER, REESE, PICKETT, KAUFFMAN,
DUNBAR, GROVE, RYAN, STAATS, WEBSTER, BERNSTINE, CONKLIN,
OTTEN, STRUZZI, FEE, HEFFLEY, THOMAS AND KAIL, JUNE 3, 2019

REFERRED TO COMMITTEE ON FINANCE, JUNE 3, 2019

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in sales and use tax, further providing for
11 definitions and for imposition of tax.

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

14 Section 1. Section 201(g) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 by adding a subclause and the section is amended by adding
17 clauses to read:

18 Section 201. Definitions.--* * *

19 (g) "Purchase price."

20 * * *

21 (9) The purchase price of "malt or brewed beverages" sold by
22 a "manufacturer of malt or brewed beverages" directly to the

1 ultimate consumer for consumption on premises shall be twenty-
2 five per cent of the retail price of the product sold to the
3 ultimate consumer for consumption on premises.

4 * * *

5 (eee) "Liquor." Liquor as that term is defined in the
6 "Liquor Code."

7 (fff) "Malt or brewed beverages." Malt or brewed beverages
8 as that term is defined in the "Liquor Code."

9 (ggg) "Manufacturer of malt or brewed beverages."
10 Manufacturer of malt or brewed beverages as that term is defined
11 in the "Liquor Code."

12 (hhh) "Retail dispenser." Retail dispenser as that term is
13 defined in the "Liquor Code."

14 (iii) "Retail liquor licensee." A retail liquor license for
15 any premises kept or operated by a hotel, restaurant or club
16 issued by the Pennsylvania Liquor Control Board.

17 Section 2. Section 202 of the act is amended by adding a
18 clause to read:

19 Section 202. Imposition of Tax.--* * *

20 (h) Notwithstanding any other provision of this article, tax
21 with respect to sales of malt or brewed beverages sold by a
22 manufacturer of malt or brewed beverages directly to the
23 ultimate consumer for consumption on premises shall be imposed
24 on the manufacturer at the time of the sale to the ultimate
25 consumer within this Commonwealth and shall be paid and reported
26 by the manufacturer to the department in the time and manner
27 provided in this article.

28 Section 3. This act shall take effect in 60 days.