

## No. 20

## AN ACT

Amending the act of June 14, 1935 (P. L. 341), entitled, as amended, "An act to provide revenue by imposing a State tax upon sales or gifts of cigarettes by dealers as herein defined; requiring persons engaged in the sale of cigarettes at wholesale and retail to secure permits; prescribing the method and manner of collecting such tax; making it unlawful to possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue, and persons, as herein defined, engaged in the sale of cigarettes at retail or wholesale; and providing penalties," extending the provisions imposing an additional tax for a further limited period of time.

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

Section 1. Section 4, act of June 14, 1935 (P. L. 341), known as the "Cigarette Tax Act," reenacted and amended May 29, 1951 (P. L. 471), and amended May 10, 1956 (P. L. 1557), is amended to read:

Section 4. A State excise tax is hereby imposed and assessed upon sale of cigarettes by dealers at the rate of two cents per ten cigarettes, or fraction thereof, except such sales of cigarettes as are not within the taxing power of this Commonwealth under the commerce clause of the Constitution of the United States, and except such sales as are made to authorized purchasers by those persons exempt under section 3 (a) hereof: Provided, That only one sale of the same package of cigarettes shall be used in computing the amount of tax due hereunder.

In addition to the foregoing tax, an additional State excise tax is hereby imposed and assessed upon the sale of cigarettes by dealers at the rate of one-half cent per ten cigarettes, or fraction thereof, except such sales of cigarettes as are not within the taxing power of this Commonwealth under the commerce clause of the Constitution of the United States, and except such sales as are made to authorized purchasers by those persons exempt under section 3 (a) hereof: Provided, That only one sale of the same package of cigarettes shall be used in computing the amount of tax due hereunder. The additional tax shall be imposed for the period, beginning the first day of the first calendar month after the effective date of this amending act and ending May thirty-one, [one thousand nine hundred fifty-seven] *one thousand nine hundred fifty-nine*.

The tax on cigarettes is hereby declared to be a levy on the consumer or person who receives the cigarettes for purposes other than resale. Dealers shall pay the tax into the State Treasury, through the department, by purchasing from the department adhesive stamps of such design and denominations as may be prescribed by

Cigarette  
Tax Act.

Section 4, act of  
June 14, 1935,  
P. L. 341, re-  
enacted and  
amended May  
29, 1951, P. L.  
471, and  
amended May  
10, 1956, P. L.  
1557, further  
amended.

the department. Dealers shall add the amount of the tax on cigarettes presently levied to the price of the cigarettes, and the dealer may state the amount of the tax separately from the price of the cigarettes on all price display signs, sales or delivery slips, bills and statements, which advertise or indicate the price of the cigarettes. This provision shall in no way affect the method of collection of the tax as provided by this act.

Manufacturers of cigarettes, located either within or outside of this Commonwealth, and wholesale dealers in cigarettes located outside of this Commonwealth, may purchase stamps from the department and affix such stamps, in the manner hereinafter prescribed, to packages of cigarettes to be sold within this Commonwealth, in which case the dealer within this Commonwealth, receiving such stamped packages of cigarettes, will not be required to purchase and affix stamps on such packages of cigarettes.

Proceeds to be  
paid into  
General Fund.

Section 2. The proceeds of the additional tax imposed by this amending act shall be paid into the General Fund.

Effective date.

Section 3. This act shall take effect June 1, 1957.

APPROVED—The 4th day of April, A. D. 1957.

GEORGE M. LEADER

No. 21

AN ACT

Providing for the rendition of certain reports by joint interstate bodies.

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

Annual reports  
required of joint  
interstate bodies.

Section 1. It is the duty of the Pennsylvania component of every joint interstate board, commission or authority created for the purpose of constructing, maintaining and operating any bridge, highway, tunnel, port or other project to submit to the Governor, the Speaker of the House of Representatives and the President pro tempore of the Senate an annual report on or before July 1 of each year, which shall contain the names of all employes of the joint body, their position and salary. This report shall be open to public inspection upon demand.

Act effective  
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 4th day of April, A. D. 1957.

GEORGE M. LEADER