

No. 229

AN ACT

Amending the act of June fourteen, one thousand nine hundred thirty-five (Pamphlet Laws 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," exempting cigarettes purchased for gratuitous issue to veteran patients in State and State-aided hospitals.

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

Cigarette Tax Act.

Section 1. Subsection (a), section three, act of June fourteen, one thousand nine hundred thirty-five (Pamphlet Laws 341), known as the "Cigarette Tax Act," reenacted and amended May twenty-nine, one thousand nine hundred fifty-one (Pamphlet Laws 471), is amended to read:

Subsection (a), section 3, act of June 14, 1935, P. L. 341, re-enacted and amended May 29, 1951, P. L. 471, further amended.

Section 3. (a) On and after the effective date of this act, it shall be unlawful for any person to continue to engage in, or thereafter to begin to engage in, the sale of cigarettes at wholesale within this Commonwealth or for any person, excepting commissaries, ships' stores, *recognized veterans' organizations purchasing cigarettes for gratuitous issue to veteran patients in State and State-aided hospitals* and voluntary unincorporated organizations of military forces personnel operating under regulations promulgated by the Secretary of Defense or departments under his jurisdiction, and excepting retail dealers located in veterans' administration hospitals as to sales of cigarettes to patients in said hospitals, to continue to engage in, or thereafter to begin to engage in the sale of cigarettes, at retail within this Commonwealth, unless a cigarette permit or permits shall have been issued to him as hereinafter prescribed.

Unlawful to sell cigarettes without a permit.

Exceptions.

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Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 7th day of December, A. D. 1955.

GEORGE M. LEADER