

LAWS  
OF THE  
COMMONWEALTH OF PENNSYLVANIA

No. 1

AN ACT

HB 1420

Amending the act of July 8, 1957 (P.L.594), entitled "An act to provide revenue by imposing a State tax upon the sale or gifts of cigarettes; requiring persons engaged in the sale of cigarettes to secure licenses; prescribing the method and manner of collecting such tax; making it unlawful to sell or possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue and other persons; making an appropriation and providing penalties," increasing the rate of tax.

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

Section 1. Section 201, act of July 8, 1957 (P.L.594), known as the "Pennsylvania Cigarette Tax Act" ' amended October 16, 1967 (P.L.445), is amended to read:

Section 201. Imposition of Tax.—An excise tax is hereby imposed and assessed upon the sale or possession of cigarettes within this Commonwealth at the rate of [six and one-half (6 1/2)] *nine (9)* cents per ten cigarettes, or fraction thereof.

Section 2. This act shall take effect immediately.

APPROVED—The 15th day of January, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 1.

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"of 1957" in original.

  
*Secretary of the Commonwealth.*