



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

HOUSE BILL NO. 757

PRINTERS NO. 893

PRIME SPONSOR: Taylor

### COST / (SAVINGS)

FUND	FY 2015/16	FY 2016/17
General Fund	See fiscal impact	See fiscal impact
State Stores Fund	See fiscal impact	See fiscal impact

### SUMMARY:

House Bill 757, printer's number 893, amends the act of April 12, 1951 (P.L. 90, No. 21), as reenacted and amended, known as The Liquor Code, to further provide for unlawful acts relative to liquor, alcohol and liquor licensees. The effective date is 60 days after enactment.

### ANALYSIS:

The bill amends Section 491 of the Liquor Code to make editorial changes and to add language to allow Pennsylvania residents to purchase liquor outside of the Commonwealth so long as the resident pays all State taxes on the liquor to the Department of Revenue and the liquor is not shipped into the Commonwealth. Residents may also purchase liquor in another state for another Pennsylvania resident and be reimbursed for the price of the liquor so long as the amount reimbursed is no more than the purchase price of the liquor and the liquor is not shipped into the Commonwealth.

### FISCAL IMPACT:

This legislation will result in additional revenues to the General Fund and State Stores Fund to the extent that Pennsylvania residents who purchase liquor out of state submit tax payments to the Department of Revenue. For each \$10,000 in liquor purchased out of state, the Commonwealth could realize \$1,800 in Liquor Tax and \$708 in Pennsylvania State Sales Tax when tax payments are remitted.

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House Appropriations Committee (R)

**DATE:** December 18, 2015

*Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*