
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2552 Session of
2022

INTRODUCED BY RADER, PICKETT, BROOKS, HENNESSEY, SMITH, COX,
JAMES, KEEFER, GROVE, MILLARD, BERNSTINE, JOZWIAK, B. MILLER
AND ROWE, APRIL 26, 2022

REFERRED TO COMMITTEE ON FINANCE, APRIL 26, 2022

AN ACT

1 Repealing certain acts and parts of acts relating to the former
2 Mercantile License Tax System.

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

5 Section 1. Legislative findings.

6 The General Assembly finds and declares as follows:

7 (1) The Mercantile License Tax System was abolished in
8 its entirety by the act of May 7, 1943 (P.L.237, No.110).

9 (2) The effective date of the abolishment of the
10 Mercantile License Tax System was January 1, 1944.

11 (3) The repeal of the remaining provisions of the
12 Mercantile License Tax System is necessary to simplify the
13 Commonwealth's tax statutes.

14 Section 2. Repeals.

15 The following acts and parts of acts are repealed:

16 (1) Sections 1, 7, 8 and 9 of the act of April 7, 1830
17 (P.L.387, No.193), entitled "An act graduating the duties

1 upon wholesale dealers and retailers of merchandize, and
2 prescribing the mode of issuing licenses and collecting said
3 duties."

4 (2) Section 8 of the act of April 16, 1845 (P.L.532,
5 No.348), entitled "An act to increase the revenues and
6 diminish the legislative expenses of the commonwealth."

7 (3) As much as reads "And so much of any law as requires
8 the payment from county treasuries, of the costs of
9 collecting mercantile taxes, be and the same is hereby
10 repealed; and such costs shall be paid out of the state
11 treasury, on the warrants of the auditor general." in section
12 1 of the act of March 13, 1847 (P.L.340, No.279), entitled
13 "An act relative to tax collectors in Montgomery county; to
14 registered taxes within the county of Philadelphia; the
15 collection of mercantile taxes, and Wyalusing election
16 district, Bradford county."

17 (4) Sections 19, 27 and 28 of the act of April 10, 1849
18 (P.L.570, No.369), entitled "An act to create a sinking fund,
19 and to provide for the gradual and certain extinguishment of
20 the debt of the commonwealth."

21 (5) Section 10 of the act of April 6, 1852 (P.L.268,
22 No.181), entitled "An act authorizing the trustees of the
23 estate of James Whitehead, deceased, to sell certain real
24 estate and ground rents; authorizing John C. Mitchell,
25 administrator de bonis non of Rebecca Redman, to sell real
26 estate; relative to the estate of Henry Naglee, of
27 Philadelphia county; to the sale of malt liquors in Clarion
28 county; and to the Mutual Beneficial Insurance Association of
29 Bucks county; the boundary line of the district of
30 Kensington; and to the sale of hardware, by card, sample, or

1 otherwise."

2 (6) Section 1 of the act of February 27, 1868 (P.L.43,
3 No.9), entitled "An act to declare the true intent and
4 meaning of the eleventh section of an act to provide for the
5 reduction of the public debt, approved April twenty-second,
6 Anno Domini one thousand eight hundred and forty-six."

7 (7) Section 1 of the act of April 9, 1870 (P.L.59,
8 No.38), entitled "A supplement to an act, entitled 'An Act to
9 provide for the reduction of the public debt,' approved the
10 twenty-second April, Anno Domini one thousand eight hundred
11 and forty-six."

12 (8) Sections 1 and 2 of the act of May 19, 1871
13 (P.L.270, No.252), entitled "An act relative to the duties
14 charged upon sales of foreign merchandise by auctioneers."

15 (9) Section 1 of the act of June 5, 1883 (P.L.87,
16 No.80), entitled "An act amendatory of the license laws of
17 the State determining the license fee to be paid by
18 manufacturers or venders of nostrums or patent medicines, and
19 repealing the twenty-fifth and twenty-sixth sections of the
20 act of April tenth, one thousand eight hundred and forty-
21 nine, entitled 'An act to create a sinking fund, and to
22 provide for the gradual and certain extinguishment of the
23 debt of the Commonwealth.'"

24 (10) Sections 1, 2, 3 and 4 of the act of April 30, 1925
25 (P.L.372, No.224), entitled "A supplement to an act, approved
26 May second, one thousand eight hundred and ninety-nine
27 (Pamphlet Laws, one hundred eighty-four), entitled 'An act to
28 provide revenue by imposing a mercantile license tax on
29 vendors of or dealers in goods, wares and merchandise, and
30 providing for the collection of said tax,' fixing the

1 mercantile license tax for dealers beginning business on or
2 after May first."
3 Section 3. Effective date.
4 This act shall take effect in 60 days.