

Liquor Sales Tax

Every sale at retail of wine, liquor or malt and brewed beverages by any hotel, restaurant, club or other person holding a license or permit issued by the Commonwealth of Pennsylvania to sell or dispense liquor, wine or malt and brewed beverages is subject to this tax. Catering that includes the sale of such beverages is also taxable, as is a portion of a cover charge that includes beverages.

The Liquor Sales Tax is a School District tax that is imposed upon each taxable sale at retail within the School District of Philadelphia at a rate of ten percent (10%) of the sale price.

The payment of the tax is due on the 25th day following the month in which the tax is collected, i.e., if the tax was collected in January, the return and payment are due February 25th.

Sales from Pennsylvania Liquor Stores and Malt Beverage Distributors are excluded from the tax.

The Department of Revenue issues a "Monthly Retail Liquor Sales Tax Coupon Book" to simplify tax payments.

An annual reconciliation of Liquor Tax is due by February 28 of the following year.