

June 10, 2015

Kevin Y. Houghton

VIA E-MAIL: [foxspizza53@yahoo.com](mailto:foxspizza53@yahoo.com)

**Re: Changing Form of the Business**

Dear Mr. Houghton:

ISSUE: This is in response to your e-mail of May 4, 2015, wherein you ask what is needed to change your sole proprietorship to an “S” corporation.

Records of the Pennsylvania Liquor Control Board (“Board”) indicate Kevin Y. Houghton, trading as Fox’s Pizza Den, holds Restaurant Liquor License No. R-5905 (LID 59250) for the premises at 2608 Portage Street, Wilmore, Pennsylvania.

OPINION: This office cannot provide you with information or guidance on changing the form of your business from a sole proprietorship to an “S” corporation. You may wish to consult a private attorney for assistance.

This office can only advise you as to the requirements of the Liquor Code and the Board’s Regulations. [47 P.S. § 2-211.1]. Towards that end, please note that if you create a legal entity, such as a corporation, limited liability company, or partnership, you would still need to transfer the liquor license from yourself as a sole proprietor to the legal entity you created. For more information, please visit the Board’s website at [www.lcb.state.pa.us](http://www.lcb.state.pa.us) and go to the “Licensees” tab. From there, move your cursor to “Applications/Forms Overview,” then “Application Packets.” You want the “Application Packet for Transfer of License and Permit (Retail).”

Should you have any other questions and/or issues related to the Liquor Code or the Board’s Regulations, please feel free to once again contact this office.

THIS OPINION APPLIES ONLY TO THE FACTUAL SITUATION DESCRIBED HEREIN AND DOES NOT INSULATE THE LICENSEE OR OTHERS FROM CONSEQUENCES OF CONDUCT OCCURRING PRIOR TO ITS ISSUANCE. THE PROPRIETY OF THE PROPOSED CONDUCT HAS BEEN

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ADDRESSED ONLY UNDER THE LIQUOR CODE AND REGULATIONS. THE LAWS AND POLICIES ON WHICH THIS OPINION IS BASED ARE SUBJECT TO CHANGE BY THE LEGISLATURE OR THE PENNSYLVANIA LIQUOR CONTROL BOARD.

Very truly yours,

FAITH S. DIEHL  
CHIEF COUNSEL

cc: Pennsylvania State Police, Bureau of Liquor Control Enforcement  
Jerry W. Waters, Director of Office of Regulatory Affairs  
Tisha Albert, Director, Bureau of Licensing  
Jeffrey Lawrence, Assistant Director, Bureau of Licensing

LCB Advisory Opinion No. 15-225