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February 6, 1998

HAND CARRY

Ms. Anita Doucette
Office of Chief Counsel
Pennsylvania Department of Revenue
10th Floor, Strawberry Square
Harrisburg, PA 17128

Re: *5 as per Bill Research Senator Hart's office.*
Proposed Rulemaking No. 15-373
Application of Sales & Use Tax to Books, Periodicals and Advertising Materials

Dear Ms. Doucette:

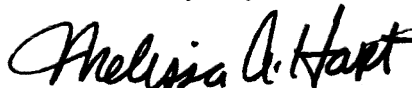
As Chairman and Vice Chairman of the Senate Finance Committee, we have been alerted to the exclusion of mailing address lists under the above-referenced proposal's definition of tax-exempt "direct mail advertising literature or materials."

The regulation, however, specifically exempts envelopes and address labels. If the regulation is intended to include these types of direct mail promotions, the definition should be extended to include mailing address lists. With the increasing reliance on computer databases and electronic media for mailing promotions, these lists largely have replaced "address labels."

Inclusion of this terminology will preserve the intent of the regulation while addressing the growth of the electronic media as a resource for information transmission. Exclusion of this language will create a financial disincentive for utilizing this significant and rapidly-growing technology.

Thank you for your consideration of this matter.

Yours very truly,



Melissa A. Hart, Chairman
Senate Finance Committee



Jim Gerlach, Vice Chairman
Senate Finance Committee

MAH/wsr