

JOHN R. MCGINLEY, JR., ESQ., CHAIRMAN  
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ROBERT J. HARBISON, III  
JOHN F. MIZNER, ESQ.  
ROBERT E. NYCE, EXECUTIVE DIRECTOR  
MARY S. WYATTE, CHIEF COUNSEL



PHONE: (717) 783-5417  
FAX: (717) 783-2664  
irrc@irrc.state.pa.us  
<http://www.irrc.state.pa.us>

**INDEPENDENT REGULATORY REVIEW COMMISSION**  
333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

February 17, 2000

Honorable Robert A. Judge, Sr., Secretary  
Department of Revenue  
Strawberry Square, 11th Floor  
Harrisburg, PA 17128

Re: IRRC Regulation #15-353 (#1908)  
Department of Revenue  
Sales and Use Tax; Books, Publications and Advertising Materials

Dear Secretary Judge:

The Independent Regulatory Review Commission approved the subject regulation at its February 17, 2000 public meeting. Our Order is enclosed and is available on our website at <http://www.irrc.state.pa.us>.

We appreciate the joint effort that went into producing a regulation that met the criteria and intent of the Regulatory Review Act.

Sincerely,

Alvin C. Bush  
Vice Chairman

ACB:kcg  
Enclosure  
cc: Anita Doucette  
Douglas Berguson

# INDEPENDENT REGULATORY REVIEW COMMISSION

14th Floor, 333 Market Street  
Harrisburg, PA 17101

Commissioners Voting:

John R. McGinley, Jr., Chairman  
Alvin C. Bush, Vice Chairman  
Arthur Coccodrilli - Proxy  
Robert J. Harbison, III  
John F. Mizner



Public Meeting Held February 17, 2000

Department of Revenue  
Sales and Use Tax; Books, Publications and Advertising Materials

Regulation No. 15-353

## BY ORDER OF THE COMMISSION

On December 9, 1997, the Independent Regulatory Review Commission (Commission) received this proposed regulation from the Department of Revenue (Department). This rulemaking amends Sections 31.3 and 31.29 and deletes Sections 48.2 and 48.3 in Title 61 Pa. Code. The authority for this regulation is Sections 204 and 270 of the Tax Reform Code (72 P.S. §§ 7204 and 7270). The proposed regulation was published in the December 20, 1997 *Pennsylvania Bulletin* with a 30-day public comment period. The final-form regulation was submitted to the Commission on January 19, 2000.

The Department is updating existing provisions. The amendments are consistent with recent statutory changes in the Tax Reform Code and a recent ruling by the Pennsylvania Supreme Court.

This regulation meets the criteria of the Regulatory Review Act.

## THEREFORE, IT IS ORDERED THAT:

1. Regulation No. 15-353 from the Department of Revenue, as submitted to the Commission on January 19, 2000, is approved; and
2. The Commission will transmit a copy of this Order to the Legislative Reference Bureau.

  
Alvin C. Bush, Vice Chairman