



COMMONWEALTH OF PENNSYLVANIA
 DEPARTMENT OF REVENUE
 STRAWBERRY SQUARE
 HARRISBURG, PA. 17128-1100

THE SECRETARY

(717) 783-3680

January 26, 2000

Robert E. Nyce
 Executive Director
 Independent Regulatory
 Review Commission
 14th Floor
 Harrisstown 2
 333 Market Street
 Harrisburg, PA 17101

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 INDEPENDENT REGULATORY
 REVIEW COMMISSION

Re: IRRC Regulation #15-386 (#1911)
 Department of Revenue
 Sales and Use Tax

Dear Mr. Nyce:

The Department has elected to let the above-referenced regulation lapse and will promulgate separate regulations regarding some of the various sales tax provisions in the future.

The scope of the amendments proposed in the regulation was too varied and the Department was unable to address all the issues that the sections encompassed in one regulatory document. The Department intends to move forward with smaller, more focused proposals in the future.

Please contact one of the Department's Regulatory Coordinators in the Office of Chief Counsel at 787-1382, if your office has any questions regarding this matter.

Sincerely,

Robert A. Judge, Sr.
 Robert A. Judge, Sr.
 Secretary of Revenue