

**DEPARTMENT OF COMMUNITY
AND ECONOMIC DEVELOPMENT
OFFICE OF CHIEF COUNSEL**

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Memorandum

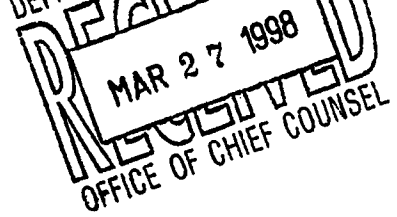
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To: Anita M. Doucette
Office of Chief Counsel
Department of Revenue
10th Floor Strawberry Square

From: Jill B. Busch *JBB*
Deputy Chief Counsel

Date: March 25, 1998

Re: Commercial Motion Pictures; Sales and Use Tax proposed regulation



Pursuant to section 204(54) of the act of May 7, 1997 (P.L. __, No. 7), known as the Tax Reform Code of 1971, the Department of Community and Economic Development has drafted a proposed regulation (#4-67) to prescribe a Pennsylvania Exemption Certificate (FORM REV-1220) as the form to be used by producers of commercial motion pictures, who are qualified to take advantage of the Pennsylvania Sales and Use Tax exclusion provided by section 204(54) of the Act. The proposed regulation should be published in the March 28, 1998 edition of the Pennsylvania Bulletin.

I would suggest that the Department of Revenue's final regulation reference the existence of our proposed regulation, so that those who wish to take advantage of the tax exclusion know where to go to find out what form to use.