

JOHN R. MCGINLEY, JR., ESQ., CHAIRMAN  
ALVIN C. BUSH, VICE CHAIRMAN  
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**INDEPENDENT REGULATORY REVIEW COMMISSION**  
333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

May 11, 2000

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

Re: IRRC Regulation #15-400 (#1930)  
Department of Revenue  
Commercial Motion Pictures; Sales and Use Tax

Dear Secretary Judge:

The Independent Regulatory Review Commission approved the subject regulation at its May 11, 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,

A handwritten signature in black ink that reads "Robert E. Nyce". The signature is written in a cursive, slightly slanted style.

Robert E. Nyce  
Executive Director

wbg  
Enclosure  
cc: Anita Doucette  
Douglas Berguson

**INDEPENDENT REGULATORY REVIEW COMMISSION**

14th Floor, 333 Market Street  
Harrisburg, PA 17101

Commissioners Present:

Public Meeting Held May 11, 2000

John R. McGinley, Jr., Chairman – by Phone  
Alvin C. Bush, Vice Chairman – by Phone  
Arthur Coccodrilli  
John F. Mizner  
Robert J. Harbison, III

Department of Revenue  
Commercial Motion Pictures; Sales and Use Tax

Regulation No. 15-400

**BY ORDER OF THE COMMISSION**

On March 2, 1998, the Independent Regulatory Review Commission (Commission) received this proposed rulemaking from the Department of Revenue (Department). The authority for this regulation is Section 2(54) of Act 7-1997, which amended the Tax Reform Code of 1971 (72 P.S. § 7204(54)). The proposed regulation was published in the March 14, 1998 edition of the *Pennsylvania Bulletin*, with a 30-day public comment period. The final-form regulation was submitted to the Commission on April 12, 2000.


This rulemaking adds a new Section 32.38 to 61 Pa. Code. It also deletes the Department's Statement of Policy at 61 Pa. Code Section 60.22.

The regulation provides a sales and use tax exemption for the retail sale to, or use by, a motion picture producer of any personal property and services used directly in the production of a commercial motion picture. It also requires the commercial motion picture producer to furnish each of the vendors from whom property or services were purchased with a completed Exemption Certificate for claiming exemption(s) from tax.

This regulation meets the criteria of the Regulatory Review Act.

**THEREFORE, IT IS ORDERED THAT:**

1. Regulation No. 15-400 from the Department of Revenue, as submitted to the Commission on April 12, 2000, is approved; and
2. The Commission will transmit a copy of this Order to the Legislative Reference Bureau.

  
Robert J. Harbison, III, Acting Chairman

