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ROBERT J. HARBISON, III  
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**INDEPENDENT REGULATORY REVIEW COMMISSION**  
333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

March 15, 1999

Honorable Karl Boyes, Chairman  
House Finance Committee  
115 Capitol Annex  
Harrisburg, PA 17120

Re: Regulation #59-6 (#1993)  
Office of Attorney General  
Dog Purchaser Protection

Dear Representative Boyes: *Karl*

Our review of this proposed regulation's enabling legislation, Act 27 of 1997, revealed a conflict with the uniform application of the Commonwealth's sales tax.

Act 27 is known as the "puppy lemon law." It added Section 9.3 to the Unfair Trade Practices and Consumer Protection Law. This new section allows people who unknowingly buy injured or sick dogs to get refunds. However, Subsection 9.3(b)(1) of Act 27 states that the buyer may receive "a complete refund of the purchase price, not including the sales tax" [emphasis added].

As noted in the last full paragraph on page three of our Comments on this regulation, Subsection 9.3(b)(1) conflicts with the typical practice of refunding the sales tax when a product is returned to the vendor. Refunding the sales tax is consistent with the fact that sale becomes null and void.

In fact, the Department of Revenue indicated to us that the buyer who returned the dog is entitled to a refund. The buyer can apply directly to the Department for the refund. Act 27 is incompatible with the Department's rules. We believe this inconsistency should be remedied by a revision to Act 27. A copy of our Comments on the proposed regulation is enclosed for your review.

If you or your staff have any questions, please contact John H. Jewett at 783-5475.

Sincerely,

Robert E. Nyce  
Executive Director

ren/jhj/cae  
Enclosure

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

March 15, 1999

Honorable Fred A. Trello, Democratic Chairman  
House Finance Committee  
36 East Wing, Main Capitol  
Harrisburg, PA 17120

Re: Regulation #59-6 (#1993)  
Office of Attorney General  
Dog Purchaser Protection

Dear Representative Trello 

Our review of this proposed regulation's enabling legislation, Act 27 of 1997, revealed a conflict with the uniform application of the Commonwealth's sales tax.

Act 27 is known as the "puppy lemon law." It added Section 9.3 to the Unfair Trade Practices and Consumer Protection Law. This new section allows people who unknowingly buy injured or sick dogs to get refunds. However, Subsection 9.3(b)(1) of Act 27 states that the buyer may receive "a complete refund of the purchase price, not including the sales tax" [emphasis added].

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Sincerely,



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

March 15, 1999

Honorable Melissa A. Hart, Chairman  
Finance Committee  
Senate of Pennsylvania  
171 Main Capitol  
Harrisburg, PA 17120

Re: Regulation #59-6 (#1993)  
Office of Attorney General  
Dog Purchaser Protection

Dear Senator Hart: *Melissa*

Our review of this proposed regulation's enabling legislation, Act 27 of 1997, revealed a conflict with the uniform application of the Commonwealth's sales tax.

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Sincerely,

Robert E. Nyce  
Executive Director

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

March 15, 1999

Honorable John N. Wozniak, Democratic Chairman  
Finance Committee  
Senate of Pennsylvania  
184 Main Capitol  
Harrisburg, PA 17120

Re: Regulation #59-6 (#1993)  
Office of Attorney General  
Dog Purchaser Protection

Dear Senator Wozniak: 

Our review of this proposed regulation's enabling legislation, Act 27 of 1997, revealed a conflict with the uniform application of the Commonwealth's sales tax.

Act 27 is known as the "puppy lemon law." It added Section 9.3 to the Unfair Trade Practices and Consumer Protection Law. This new section allows people who unknowingly buy injured or sick dogs to get refunds. However, Subsection 9.3(b)(1) of Act 27 states that the buyer may receive "a complete refund of the purchase price, not including the sales tax" [emphasis added].

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