

| Regulatory Analysis Form | | This space for use by IRRC |
|---|--|---|
| (1) Agency Revenue | | <p>RECEIVED 2008 MAY 25 AM 11:06 REGULATORY REVIEW COMMISSION</p> <p>IRRC Number: 20410</p> |
| (2) I.D. Number (Governor's Office Use) 15-407 | | |
| (3) Short Title Lawn Care Services | | |
| (4) PA Code Cite 61 Pa. Code §§ 55.6 and 60.2 | (5) Agency Contacts & Telephone Numbers Primary Contact: Anita M. Doucette (717) 787-1382 Secondary Contact: Douglas A. Berguson (717) 787-1382 | |
| (6) Type of Rulemaking (check one) <input type="checkbox"/> Proposed Rulemaking <input checked="" type="checkbox"/> Final Order Adopting Regulation <input type="checkbox"/> Final Order, Proposed Rulemaking Omitted | (7) Is a 120-Day Emergency Certification Attached? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes: By the Attorney General <input type="checkbox"/> Yes: By the Governor | |
| (8) Briefly explain the regulation in clear and nontechnical language. <p>Section 55.6(a) defines the terms "lawn," "lawn care service," "shrubbery" and "tree" for use in § 55.6. Subsection (b) provides that the sale at retail or use of lawn care services performed in this Commonwealth is subject to tax. Subsection (c) provides examples of taxable lawn care services. Subsection (d) provides examples of services that are not taxable lawn care services. Subsection (e) provides that tax shall be imposed on the total charge for lawn care services. The failure to state charges for lawn care services separately from other nontaxable charges on the invoice requires the charging of tax on the total invoice amount. Subsection (f) sets forth exemptions.</p> <p>With the adoption of the proposal at § 55.6, the Department will be deleting the pronouncement set forth at § 60.2.</p> | | |
| (9) State the statutory authority for the regulation and any relevant state or federal court decisions. <p>Statutory authority for the regulation is contained in section 270 of the TRC (72 P.S. § 7270).</p> | | |

Regulatory Analysis Form

(10) Is the regulation mandated by any federal or state law or court order, or federal regulation? If yes, cite the specific law, case or regulation, and any deadlines for action.

The regulation is not mandated by federal or state law, court order, or federal regulation.

(11) Explain the compelling public interest that justifies the regulation. What is the problem it addresses?

This regulation will codify the Department's interpretation of 72 P.S. § 7201(k)(17), (o)(15) and (jj) as a regulation at § 55.6. Currently, the Department's interpretation is set forth as a pronouncement and codified at § 60.2 (relating to lawn care services).

(12) State the public health, safety, environmental or general welfare risks associated with nonregulation.

There are no public health, safety, environmental or general welfare risks associated with nonregulation.

(13) Describe who will benefit from the regulation. (Quantify the benefits as completely as possible and approximate the number of people who will benefit.)

Taxpayers and tax practitioners will benefit from the Department setting forth its interpretation of 72 P.S. § 7201(k)(17), (o)(15) and (jj) as a regulation.

Regulatory Analysis Form

(14) Describe who will be adversely affected by the regulation. (Quantify the adverse effects as completely as possible and approximate the number of people who will be adversely affected.)

No parties should be adversely affected by the regulation.

(15) List the persons, groups or entities that will be required to comply with the regulation. (Approximate the number of people who will be required to comply.)

Providers of lawn care services will be required to comply with the regulation. The number of providers is indeterminable.

(16) Describe the communications with and input from the public in the development and drafting of the regulation. List the persons and/or groups who were involved, if applicable.

The regulation was published in the Pennsylvania Bulletin and the public was invited to comment. The Department received one public comment and comments from the Independent Regulatory Review Commission. The Department considered the comments in preparing the final form regulation. In addition, a copy of the regulation was forwarded to the Pennsylvania Bar Association; the Pennsylvania Institute of Certified Public Accountants; Pennsylvania Chamber of Business and Industry; the Pennsylvania Landscape and Nursery Association and all parties who commented on the proposal. The regulation was published in the Department's Agenda of Regulations published at 30 Pa.B. 690 (February 5, 2000) and was forwarded to interested parties upon request.

(17) Provide a specific estimate of the costs and/or savings to the regulated community associated with compliance, including any legal, accounting or consulting procedures which may be required.

Compliance with the regulation could result in a savings to the regulated community by reducing the possibility of assessment of penalty and interest. No legal, accounting or consulting procedures are required by the regulation.

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(18) Provide a specific estimate of the costs and/or savings to local governments associated with compliance, including any legal, accounting or consulting procedures which may be required.

This regulation does not increase costs or savings to local governments. No legal, accounting or consultant procedures are required by the regulation.

(19) Provide a specific estimate of the costs and/or savings to state government associated with the implementation of the regulation, including any legal, accounting, or consulting procedures which may be required.

This regulation does not increase costs or savings to state government. No legal, accounting or consultant procedures are required by the regulation.

Regulatory Analysis Form

(20) In the table below, provide an estimate of the fiscal savings and costs associated with implementation and compliance for the regulated community, local government, and state government for the current year and five subsequent years.

| | Current FY Year | FY +1 Year | FY +2 Year | FY +3 Year | FY +4 Year | FY +5 Year |
|-----------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|
| SAVINGS: | \$ | \$ | \$ | \$ | \$ | \$ |
| Regulated Community | | | | | | |
| Local Government | | | | | | |
| State Government | | | | | | |
| Total Savings | N/A | | | | | |
| COSTS: | | | | | | |
| Regulated Community | | | | | | |
| Local Government | | | | | | |
| State Government | | | | | | |
| Total Costs | N/A | | | | | |
| REVENUE LOSSES: | | | | | | |
| Regulated Community | | | | | | |
| Local Government | | | | | | |
| State Government | | | | | | |
| Total Revenue Losses | \$1.2 Million | | | | | |

(20a) Explain how the cost estimates listed above were derived.

Excluding shrubbery trimming from tax when not performed in conjunction with a taxable lawn care service will result in an estimated revenue loss of approximately \$1.1 million for fiscal year 1999-00. Excluding leaf raking from the definition of a lawn care service will result in an estimated revenue loss of approximately \$100,000 for fiscal year 1999-00.

Regulatory Analysis Form

(20b) Provide the past three year expenditure history for programs affected by the regulation.

| Program | FY -3 | FY -2 | FY -1 | Current FY |
|---------|-------|-------|-------|------------|
| | | | | |
| | | | | |
| | | | | |
| N/A | N/A | N/A | N/A | N/A |

(21) Using the cost-benefit information provided above, explain how the benefits of the regulation outweigh the adverse effects and costs.

N/A

(22) Describe the nonregulatory alternatives considered and the costs associated with those alternatives. Provide the reasons for their dismissal.

The Department exercised its nonregulatory alternative with the use of a pronouncement to set forth its interpretation of 72 P.S. § 7201(k)(17), (o)(15) and (jj) in 1993. The pronouncement will be deleted upon adoption of the regulation.

(23) Describe alternative regulatory schemes considered and the costs associated with those schemes. Provide the reasons for their dismissal.

See response in (22) above.

Regulatory Analysis Form

(24) Are there any provisions that are more stringent than federal standards? If yes, identify the specific provisions and the compelling Pennsylvania interest that demands stronger regulation.

This regulation relates to the imposition of sales and use tax, there currently is no comparative Federal tax.

(25) How does this regulation compare with those of other states? Will the regulation put Pennsylvania at a competitive disadvantage with other states?

This regulation should not put Pennsylvania at a competitive disadvantage with neighboring states. Generally, Ohio and West Virginia are consistent with Pennsylvania's taxation of lawn care services. Ohio's statute does provide a unique provision in that it excludes from the definition of "landscaping and lawn care service," services provided by a person who has less than \$5,000 in sales of lawn care and landscaping services during the calendar year.

(26) Will the regulation affect existing or proposed regulations of the promulgating agency or other state agencies? If yes, explain and provide specific citations.

This regulation does not affect any other existing or proposed regulations of the Department or any other state agencies.

(27) Will any public hearings or informational meetings be scheduled? Please provide the dates, times, and locations, if available.

The regulation was presented to the House and Senate Finance Committees and the Independent Regulatory Review Commission. At the same time the regulation was presented to the Committees and the Commission, the regulation was published in the Pennsylvania Bulletin and the public was invited to comment.

The Committees and the Commission may hold hearings or meetings to consider the final form regulation. The date, time and location of such hearings or meetings can be ascertained by contacting the Committees and Commission. Notice of the Commission's public meeting to formally consider the final form regulation will be published in the Pennsylvania Bulletin prior to the meeting date.

Regulatory Analysis Form

(28) Will the regulation change existing reporting, record keeping, or other paperwork requirements? Describe the changes and attach copies of forms or reports which will be required as a result of implementation, if available.

This regulation does not change existing reporting, record keeping, or other paperwork requirements.

(29) Please list any special provisions which have been developed to meet the particular needs of affected groups or persons including, but not limited to, minorities, elderly, small businesses, and farmers.

No special groups are affected by the regulation.

(30) What is the anticipated effective date of the regulation; the date by which compliance with the regulation will be required; and the date by which any required permits, licenses or other approvals must be obtained?

This regulation will be effective upon final publication in the Pennsylvania Bulletin. Compliance with the regulation is required upon publication. There are no permits, licenses or other approvals required by this regulation.

(31) Provide the schedule for continual review of the regulation.

This regulation is scheduled for review within five years of final publication. No sunset date has been assigned.

DL-1

FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU

(Pursuant to Commonwealth Documents Law)

RECEIVED

2000 MAY 25 AM 11:06

REVIEW COMMISSION



DO NOT WRITE IN THIS SPACE

4/27/00

2040

Copy below is hereby approved as to form and legality. Attorney General

By: _____
(DEPUTY ATTORNEY GENERAL)

DATE OF APPROVAL

Copy below is hereby certified to be true and correct copy of a document issued, prescribed or promulgated by:

PA Department of Revenue

(Agency)

Document/Fiscal Note No. 15-407

Date of Adoption: _____

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

Title: _____
(Executive Officer, Chairman or Secretary)

Copy below is hereby approved as to form and legality. Executive or Independent Agencies.

By: John V. ...

5/1/00
Date of Approval

(Deputy General Counsel)
(~~Chief Counsel, Independent Agency~~)
(Strike inapplicable title)

Check if applicable. No Attorney General approval or objection within 30 days after submission

Check if applicable. Copy not approved. Objections attached.

NOTICE OF FINAL RULEMAKING

DEPARTMENT OF REVENUE

61 Pa. Code §§ 55.6 and 60.2

Sales and Use Tax

Lawn Care Services

PREAMBLE

The Department of Revenue (Department), under the authority contained in section 270 of the Tax Reform Code of 1971 (TRC) (72 P.S. § 7270), by this order amends 61 Pa. Code Chapter 55. Services, by adding section 55.6 (relating to lawn care services) and amends Chapter 60. Sales and Use Tax Pronouncements - Statements of Policy, by deleting section 60.2 (relating to lawn care services).

Purpose of Regulation

This regulation provides the Department's interpretation of section 201 (k) (17), (o) (15) and (jj) of the TRC (72 P.S. §§ 7201(k) (17), (o) (15) and (jj)) relating to lawn care services.

Explanation of Regulatory Requirements

Section 55.6(a) defines the terms "lawn," "lawn care service," "shrubbery" and "tree" for use in § 55.6. Subsection (b) provides that the sale at retail or use of lawn care services performed in this Commonwealth is subject to tax.

Subsection (c) provides examples of taxable lawn care services. Subsection (d) provides examples of services that are not taxable lawn care services. Subsection (e) provides that tax shall be imposed on the total charge for lawn care services. The failure to state charges for lawn care services separately from other nontaxable charges on the same invoice requires the charging of tax on the total invoice amount.

Subsection (f) sets forth exemptions. Paragraph (1) provides that lawn care services are not subject to tax if purchased by qualified institutions of purely public charity, charitable organizations, volunteer fire companies, religious organizations and nonprofit educational institutions, except if used in an unrelated trade or business; the Federal government or its instrumentalities; or the Commonwealth, its instrumentalities or subdivisions, including public school districts. The purchase of lawn care services are subject to tax if purchased by persons engaged in the business of manufacturing, mining, processing, public utility, farming, dairying, agriculture, horticulture or floriculture, as those terms are defined in sections 201(k) (8) and 201(o) (4) (B) of the TRC (72 P.S. §§ 7201(k) (8) and (o) (4) (B)).

Paragraph (2) of subsection (f) provides that the vendor of lawn care services may claim the resale exemption upon its purchase of tangible personal property that is transferred to the purchaser or a third party in the performance of the lawn care services. This subsection also provides examples of property that may be purchased for resale when transferred to the purchaser in the performance of lawn care services and examples of property that is taxable when used in the performance of lawn care services.

With the adoption of § 55.6, the Department is deleting the pronouncement set forth in § 60.2.

Affected Parties

Providers of lawn care services will be affected by the regulation.

Comment and Response Summary

Notice of proposed rulemaking was published at 29 Pa. B. 3736, (July 17, 1999). This proposal is being adopted with changes as set forth in Annex A.

The Department received one comment during the public comment period. No comments were received from the House Finance Committee or the Senate Finance Committee. The Department received comments from the Independent Regulatory Review Commission (IRRC).

The amendments to the proposed rulemaking in response to the comments from the public and IRRC are as follows:

(1) In its comments, IRRC indicated that the definition of "lawn care service" was not consistent with the statutory definition and suggested that the Department replace its definition with a reference to the statutory definition. The Department amended the definition to mirror the statutory definition; however, the wording of the statute was added because in the Department's opinion, the statutory citation would not provide sufficient guidance to the taxpayers utilizing the regulation.

(2) Both the public comment and IRRC indicated that it would be helpful if the Department could provide definitions for "shrubbery" and "tree" for use in the regulation. The Department agrees that the definitions are needed and added them to

subsection (a). The Department's source for the definitions is *The Manual of Woody Landscape Plants* by Michael A. Dirr.

(3) Subsection (b) states that lawn care services became taxable October 1, 1991. IRRC questioned the necessity of this sentence and suggested that it be deleted from the regulation. The Department agrees with IRRC's suggestion and deleted the sentence from subsection (b).

(4) Subsection (c) provides a list of examples of taxable lawn care services. Paragraph (11) relates to the overseeding, sodding or grass plugging of lawns. For clarity, IRRC suggested the Department add the word "existing" to clearly distinguish these services from the services described in subsection (d)(1). The Department agrees with IRRC's comment and amended the paragraph accordingly.

(5) IRRC raised two concerns with regard to subsection (f). The first concern relates to the title of the subsection, exclusions, when the section discusses both exclusions and exemptions. IRRC suggested that the Department create a separate subsection to address exemptions to distinguish them from exclusions. The Department agrees that the use of the two terms could be confusing and amended the title of the subsection as well as the text to alleviate the confusion.

IRRC's second concern relates to the last sentence in subsection (f)(1). The proposed language provided "[T]he manufacturing, mining, processing, public utility, farming, dairying, agriculture, horticulture or floriculture exclusions do not apply." IRRC was not clear on which "exclusions" were being referenced and how comprehensive they were, and suggested the Department reference the pertinent statutory provisions and state that the exclusions do not apply to the tax on lawn care services. To address IRRC's concerns and to clarify the meaning of the sentence, the Department reworded the sentence and added a reference to the applicable statutory provisions.

Revisions initiated during the Department's internal review of the regulation are as follows:

(1) Section 55.6(d) relating to nontaxable lawn care services is amended by adding an additional example in paragraph (8) relating to separately stated charges for leaf raking. In the Department's proposal, leaf raking was not enumerated in the list of taxable services to reflect the change in policy in this area. However, the mere omission from the listing of taxable services

without a corresponding affirmation in the listing of nontaxable services could cause confusion; therefore, the Department added the paragraph to clarify the Department's change in policy in this area.

(2) Minor grammatical and stylistic changes were made throughout § 55.6 to improve clarity and readability.

(3) For clarity, the Department amended § 55(d)(1) to provide that seeding, sodding and grass plugging done in conjunction with building construction will be presumed to be a new lawn and therefore a nontaxable lawn care service.

Question raised regarding the proposal is as follows:

Both the public and IRRC questioned the application of the Department's proposed definition for "lawn." Specifically, the commentors questioned how to distinguish a lawn from a field. The proposed definition defines lawn to be an area maintained with grass adjacent to a building. The Department chose this language because lawns are normally associated with buildings and fields are not. Thus, the distinguishing characteristic is that the area be associated with a building.

Fiscal Impact

The Department determined that the change in policy from the Department's statement of policy (§ 60.2) relating to the exclusion of shrubbery trimming from tax when not performed in conjunction with a taxable lawn care service and the exclusion of leaf raking from the definition of a lawn care service as set forth in this regulation will result in an estimated revenue loss of approximately \$1.2 million for Fiscal Year 1999-00.

Paperwork

The regulation will require no additional paperwork for the public or the Commonwealth.

Effectiveness/Sunset Date

The regulation will become effective upon final publication in the Pennsylvania Bulletin. The regulation is scheduled for review within five years of final publication. No sunset date has been assigned.

Contact Person

The contact person for an explanation of the regulation is Anita M. Doucette, Office of Chief Counsel, PA Department of Revenue, Dept. 281061, Harrisburg, Pennsylvania 17128-1061.

Regulatory Review

Under section 5(a) of the Regulatory Review Act (71 P.S. § 745.5(a)), on June 30, 1999, the Department submitted a copy of the notice of proposed rulemaking, published at 29 Pa.B. 3736, to IRRC and the Chairpersons of the House Committee on Finance and the Senate Committee on Finance for review and comment. In compliance with section 5(c) of the Regulatory Review Act (71 P.S. § 745.5(c)), the Department also provided IRRC and the Committees with copies of all comments received, as well as other documentation.

In preparing these final-form regulations, the Department has considered the comments received from IRRC, the Committees and the public.

These final-form regulations were (deemed) approved by the Committees on _____ and were (deemed) approved by IRRC on _____, in accordance with section 5.1(e) of the Regulatory Review Act (71 P.S. § 745.5a(e)).

Findings

The Department finds that:

(1) Public notice of intention to amend the regulations has been duly given under sections 201 and 202 of the act of July 31, 1968 (P.L. 769, No. 240) (45 P.S. §§ 1201 and 1202) and the regulations thereunder, 1 Pa. Code §§ 7.1 and 7.2.

(2) The amendments are necessary and appropriate for the administration and enforcement of the authorizing statute.

Order

The Department, acting under the authorizing statute, orders that:

(a) The regulations of the Department, 61 Pa. Code, are amended by adding § 55.6 to read as set forth in Annex A and deleting § 60.2.

(b) The Secretary of the Department shall submit this order and Annex A to the Office of General Counsel and the Office of Attorney General for approval as to form and legality as required by law.

(c) The Secretary of the Department shall certify this order and Annex A and deposit them with the Legislative Reference Bureau as required by law.

(d) This order shall take effect upon publication in the Pennsylvania Bulletin.

ROBERT A. JUDGE, SR.
SECRETARY OF REVENUE

03/12/00

CONTINUATION SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU
(Pursuant to Commonwealth Documents Law)

ANNEX A

Title 61. Revenue, Part I. Department of Revenue, Article II.
Sales and Use Tax, Chapter 55. Services.

§ 55.6. Lawn Care Services.

(a) Definitions. The following words and terms, when used in this section, have the following meanings, unless the context clearly indicates otherwise:

Lawn - An area maintained with grass adjacent to a building. The term does not include athletic fields, cemeteries, golf courses, fields, parks and public utility or highway right-of-ways.

Lawn care service - Providing services for lawn upkeep including fertilizing, LAWN mowing, SHRUBBERY TRIMMING or ~~performing~~ other lawn treatment services.

SHRUBBERY - A WOODY PLANT THAT PRODUCES BRANCHES OR SHOOTS FROM OR NEAR THE BASE.

TREE - A WOODY PLANT WITH A MAIN STEM AND USUALLY HAVING A DISTINCT HEAD.

(b) Scope. The sale at retail or use of lawn care services performed in this Commonwealth is subject to tax. ~~Lawn care services became taxable October 1, 1991.~~

(c) Examples of taxable services. The following are examples of taxable lawn care services:

(1) Fertilizing lawns.
(2) Mowing, trimming, cutting or edging lawns.
(3) Dethatching lawns.
(4) Applying herbicides, insecticides or fungicides to lawns.

(5) Raking grass on lawns.
(6) Applying treatments for weed, pest, insect or disease control to lawns.

(7) Watering lawns.
(8) Applying lime to lawns.
(9) Aerating lawns.

(10) Providing lawn evaluation, consultation or soil testing services on lawns, if purchased in conjunction with other lawn care services, regardless of whether the costs of the lawn evaluation, consultation or soil testing services are separately stated on the invoice.

(11) Overseeding, sodding or grass plugging of EXISTING lawns.

(12) Trimming or pruning shrubbery when performed in conjunction with other lawn care services.

(d) Examples of nontaxable services. The following are examples of services which are not taxable lawn care services:

(1) Seeding, sodding or grass plugging to establish a new lawn. SEEDING, SODDING OR GRASS PLUGGING IN CONJUNCTION WITH BUILDING CONSTRUCTION WILL BE PRESUMED TO BE A NEW LAWN.

(2) Trimming, pruning or fertilizing trees.

(3) Planting or removing shrubbery or trees.

(4) Providing lawn evaluation, consultation or soil testing services, if not purchased in conjunction with other lawn care services.

(5) Designing lawns or landscapes.

(6) Applying herbicides or fungicides to shrubbery, trees, flowers or vegetables.

(7) Maintaining shrubbery, flower or vegetable beds, such as by mulching, tilling, weeding or fertilizing.

(8) SEPARATELY STATED CHARGES FOR LEAF RAKING.

(e) Purchase Price. Tax shall be imposed on the total charge for lawn care services. The failure to separately state charges for lawn care services from other nontaxable charges on the SAME invoice requires the charging of tax on the total invoice amount.

(f) ~~Exclusions~~ EXEMPTIONS.

(1) Lawn care services are ~~exempt~~ NOT SUBJECT TO TAX if purchased by qualified institutions of purely public charity, charitable organizations, volunteer fire companies, religious organizations and nonprofit educational institutions, except if used in an unrelated trade or business; the Federal government or its instrumentalities; or the Commonwealth, its instrumentalities or subdivisions, including public school districts. The PURCHASE OF LAWN CARE SERVICES IS SUBJECT TO TAX IF PURCHASED BY PERSONS ENGAGED IN THE BUSINESS OF manufacturing, mining, processing,

public utility, farming, dairying, agriculture, horticulture or floriculture, ~~exclusions do not apply~~ AS THOSE TERMS ARE DEFINED IN SECTIONS 201(K)(8) AND 201(O)(4)(B) OF THE TRC (72 P.S. §§ 7201(K)(8) AND (O)(4)(B)).

(2) The vendor of lawn care services may claim the resale exemption upon its purchase of tangible personal property that is transferred to the purchaser or a third party in the performance of the lawn care services. The vendor may also purchase lawn care services from another provider and subsequently resell the services to ~~its customer~~ A PURCHASER. The vendor may not claim the resale exemption upon its purchase of administrative supplies or the purchase of other taxable services that it may use BUT NOT TRANSFER in the performance of its lawn care services.

(i) The following are examples of property that may be purchased exempt for resale when transferred to the purchaser in the performance of lawn care services:

(A) Herbicides, insecticides, fungicides or other chemicals that are applied to lawns.

(B) Grass seed, sod, grass plugs, straw, fertilizers or lime applied to lawns.

(ii) The following are examples of TAXABLE property ~~that are taxable~~ when used in the performance of lawn care services:

(A) Mowers; edgers; or pruning, dethatching, aerating or mulching equipment, including motor oil and gasoline used in these THE equipment.

(B) Rakes, shovels or hoes.

(C) Spray applicators.

(D) Testing kits.

(E) Lawn sweepers.

(F) Other tangible personal property and services used in connection with the performance of lawn care services such as invoices, sales receipts, contracts, estimate sheets, confirmations and other similar items.

Chapter 60. Sales and Use Tax Pronouncements - Statements of Policy.

§ 60.2. Reserved.

04/12/00

TRANSMITTAL SHEET FOR REGULATIONS SUBJECT TO THE
REGULATORY REVIEW ACT

I.D. NUMBER: 15-407
SUBJECT: LawCare Services
AGENCY: DEPARTMENT OF REVENUE

RECEIVED
2000 MAY 25 AM 11:06
REVIEW COMMISSION

TYPE OF REGULATION

- Proposed Regulation
- Final Regulation
- Final Regulation with Notice of Proposed Rulemaking Omitted
- 120-day Emergency Certification of the Attorney General
- 120-day Emergency Certification of the Governor
- Delivery of Tolled Regulation
 - a. With Revisions
 - b. Without Revisions

FILING OF REGULATION

| DATE | SIGNATURE | DESIGNATION |
|-------------|------------------------|--|
| MAY 25 2000 | <i>P. Macent</i> | HOUSE COMMITTEE ON FINANCE |
| | <i>Pat Gehl</i> | SENATE COMMITTEE FINANCE |
| 5-25-00 | <i>J. Vaillancourt</i> | INDEPENDENT REGULATORY REVIEW COMMISSION |

May 5, 2000