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

June 22, 2000

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


Re: IRRC Regulation #15-408 (#2041)  
Department of Revenue  
Sales and Use Tax; Vending Machines

Dear Secretary Judge:

The Independent Regulatory Review Commission approved the subject regulation at its June 22, 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,

  
Alvin C. Bush  
Vice Chairman

cae  
Enclosure  
cc: Anita M. Doucette  
Douglas A. Berguson

**INDEPENDENT REGULATORY REVIEW COMMISSION  
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held June 22, 2000

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

Regulation No. 15-408  
Department of Revenue  
Sales and Use Tax; Vending Machines

On June 30, 1999, the Independent Regulatory Review Commission (Commission) received this proposed regulation from the Department of Revenue. This rulemaking amends 61 Pa. Code § 31.28. The proposed regulation was published in the July 17, 1999 *Pennsylvania Bulletin* with a 30-day public comment period. The final-form regulation was submitted to the Commission on May 25, 2000.

This rulemaking is required by Act 45 of 1998 (Act). The Act amended the requirements for collecting sales tax from vending machines. The final regulation defines “juice beverage,” “meal,” “operator,” “selected food and beverage items,” “soft drink” and “vending machine.” The rulemaking also describes: registration and operating requirements for operators who sell taxable tangible personal property through vending machines; requirements for operator information to be displayed on vending machines; the scope of taxation for vending machine sales; and taxation requirements for vending machines on church or school premises.

We have determined this regulation is consistent with the statutory authority of the Department of Revenue (72 P.S. § 7270) and the intention of the General Assembly. Having considered all of the other criteria of the Regulatory Review Act, we find promulgation of this regulation is in the public interest.

**BY ORDER OF THE COMMISSION:**

This regulation is approved.



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Alvin C. Bush, Vice Chairman