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*House of Representatives*

COMMONWEALTH OF PENNSYLVANIA  
HARRISBURG

November 17, 2000

Original: 2146

Mr. Robert E. Nyce  
Executive Director  
Independent Regulatory Review Commission  
14<sup>th</sup> Floor, 333 Market Street  
Harrisburg, PA 17101

Dear Mr. Nyce:

I am writing in regard to the Department of Revenue's proposed sales tax regulation on partial refunds for bad debts as published in the Pennsylvania Bulletin on September 23, 2000. The House Finance Committee did not meet to discuss the proposed regulation, but I do want to comment in my capacity as Chairman of the Committee.

When commenting on the proposed regulation, I encourage the Commission to carefully consider the October 23, 2000 comments submitted on behalf of the Pennsylvania Retailers' Association. These comments concern two substantive areas: (1) the documentation required for refund requests and the provision for alternate forms of documentation; and (2) the assignments of the rights to file a petition for refund.

The requests by the Retailers' Association detailed in that letter appear to have merit and I believe the final-form regulation should speak to their concerns.

Thank you for considering my thoughts on this proposed regulation.

Sincerely,

Karl Boyes, Chairman  
House Finance Committee

cc: Anita M. Doucette  
Office of Chief Counsel  
PA Department of Revenue

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