

ALVIN C. BUSH, CHAIRMAN
ARTHUR COCCODRILLI
JOHN R. MCGINLEY, JR., ESQ.
JOHN F. MIZNER, ESQ.
KIM KAUFMAN, EXECUTIVE DIRECTOR
MARY S. WYATTE, CHIEF COUNSEL



PHONE: (717) 783-5417
FAX: (717) 783-2664
irrc@irrc.state.pa.us
www.irrc.state.pa.us

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

May 4, 2006

Honorable Gregory C. Fajt, Secretary
Department of Revenue
Strawberry Square, 11th Floor
Harrisburg, PA 17128


Re: Regulation #15-426 (IRRC #2446)
Department of Revenue
Sales and Use Tax; Prebuilt Housing

Dear Secretary Fajt:

The Independent Regulatory Review Commission approved the subject regulation today. Our order is enclosed and will be available on our website at www.irrc.state.pa.us.

We appreciate the joint effort that went into producing a regulation that meets the criteria and intent of the Regulatory Review Act.

Sincerely,



Alvin C. Bush

Chairman

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Enclosure

cc: Honorable Jane M. Earll, Chairwoman, Senate Finance Committee
Honorable John N. Wozniak, Minority Chairman, Senate Finance Committee
Honorable Dennis E. Leh, Majority Chairman, House Finance Committee
Honorable David K. Levdansky, Democratic Chairman, House Finance Committee

**INDEPENDENT REGULATORY REVIEW COMMISSION
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held May 4, 2006

Alvin C. Bush, Chairman
Arthur Coccodrilli
John F. Mizner, Esq.

Regulation No. 15-426
Department of Revenue
Sales and Use Tax; Prebuilt Housing

On November 4, 2004, the Independent Regulatory Review Commission (Commission) received this proposed regulation from the Department of Revenue. This rulemaking amends 61 Pa. Code §§ 31.30, 31.33, 46.8 and 60.18. The proposed regulation was published in the November 20, 2004 *Pennsylvania Bulletin* with a 30-day public comment period. The final-form regulation was submitted to the Commission on March 10, 2006. On April 7, 2006, the Department of Revenue simultaneously withdrew and resubmitted the final-form regulation to make a minor amendment.

This rulemaking implements Act 23 of 2000 which imposed sales and use tax on new prebuilt housing.

We have determined this regulation is consistent with the statutory authority of the Department of Revenue (72 P.S. § 7270(a)) 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.



Alvin C. Bush, Chairman