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House of Representatives
COMMONWEALTH OF PENNSYLVANIA
HARRISBURG

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POLICY
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AFFAIRS

November 9, 2006

Kim Kauffman, Executive Director
Independent Regulatory Review Commission
333 Market Street
14th Floor
Harrisburg, PA 17101

Re: Regulation #15-439 (IRRC #2575)
School District Personal Income Tax

Dear Ms. Kauffman:

I have been forwarded a copy of a final-omitted regulation (Regulation #15-439) concerning the procedures for collecting a personal income tax at the school district level.

Act 1 of 2006, which was signed into law in June 2006, provides for an optional, voter-approved tax shift to an earned income and net profits tax or personal income tax to provide property tax relief through homestead/farmstead exclusions. Because a personal income tax is not currently in place in any school district (unlike the EIT), a PIT cannot be offered to voters until regulations for its collection have been developed and approved.

Please know that I am writing to convey my approval of Regulation #15-439. I respectfully support an affirmative vote on the part of IRRC to authorize the implementation of these regulations.

Sincerely,

A handwritten signature in black ink, appearing to read "Dennis E. Leh".

Representative Dennis E. Leh, Chairman
Committee on Finance
PA House of Representatives

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