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

February 21, 2008

Honorable Thomas Wolf, Secretary
Department of Revenue
Strawberry Square, 11th Floor
Harrisburg, PA 17128

Re: Regulation #15-442 (IRRC #2667)
Department of Revenue
Repeal of Sales and Use Tax Exclusion for Tangible Personal Property Used in the
Production of Commercial Motion Pictures

Dear Secretary Wolf:

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,

Arthur Coccodrilli
Chairman

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Enclosure

cc: Honorable Patrick M. Browne, Chairman, Senate Finance Committee
Honorable John N. Wozniak, Minority Chairman, Senate Finance Committee
Honorable David K. Levdansky, Majority Chairman, House Finance Committee
Honorable Steven R. Nickol, Minority Chairman, House Finance Committee

**INDEPENDENT REGULATORY REVIEW COMMISSION
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held February 21, 2008

Arthur Coccodrilli, Chairman
David J. DeVries, Esq.
Nancy Sabol Frantz, Esq.
John F. Mizner, Esq., by Phone

Regulation No. 15-442 (#2667)
Department of Revenue
Repeal of Sales and Use Tax Exclusion for
Tangible Personal Property Used in the
Production of Commercial Motion Pictures

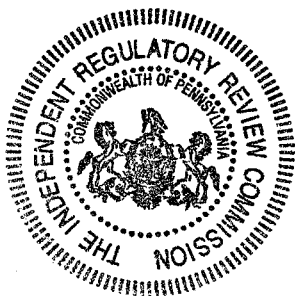
On January 18, 2008, the Independent Regulatory Review Commission (Commission) received this regulation from the Department of Revenue (Department). This rulemaking deletes 61 Pa. Code § 32.38. Notice of proposed rulemaking was omitted for this regulation; it will become effective upon publication in the *Pennsylvania Bulletin*.


This regulation updates existing rules to reflect a statutory change in Act 55 of 2007 which removed the sales and use tax exclusion for commercial motion pictures from the Tax Reform Code.

We have determined this regulation is consistent with the statutory authority of the Department (72 P.S. §§ 7201(c)(8) and 7204(54)) 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.




Arthur Coccodrilli, Chairman