

2751

From: Schalles, Scott R.
Sent: Friday, March 20, 2009 2:48 PM
To: Gelnett, Wanda B.; IRRC
Subject: FW: PICPA Comments on Proposed Regulation - 61 Pa. Code, Section 53.1 (Clothing)
Attachments: PICPA Comments_61 Pa. Code, Section 53.1 (Clothing).pdf

Public comment on 2751

From: Leann Hewett [mailto:LHEWETT@picpa.org]
Sent: Friday, March 20, 2009 2:46 PM
To: msprunk@state.pa.us
Cc: Schalles, Scott R.; Peter N. Calcara
Subject: PICPA Comments on Proposed Regulation - 61 Pa. Code, Section 53.1 (Clothing)

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2009 MAR 20 PM 2:55
INDEPENDENT REGULATORY
COMMISSION

Ms. Sprunk:

Attached please find a copy of the Pennsylvania Institute of Certified Public Accountants' (PICPA) comments on the Department's proposed sales and use tax regulations amending 61 Pa. Code, Section 53.1 (Clothing).

Should you have any questions or require additional information, please do not hesitate to contact Peter Calcara at 717.232.1821 or palcara@picpa.org at your convenience.

Thank you,

Leann Hewett | Coordinator - Government Relations
Pennsylvania Institute of CPAs | 500 N. 3rd Street, Suite 600A | Harrisburg, PA 17101
(717) 232-1821 Fax (717) 232-7708 | www.picpa.org | www.cpazone.org

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The opinions expressed herein are my own, and do not reflect those of the Pennsylvania Institute of Certified Public Accountants, or the Institute/Foundation's officers, members or employees.

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2009 MAR 20 PM 2:55

INDEPENDENT REGULATORY
REVIEW COMMISSION

March 20, 2009

VIA Electronic and U.S. Mail

Ms. Mary R. Sprunk
Office of Chief Counsel
Department of Revenue
P.O. Box 281061
Harrisburg, PA 17128-1061

Re: Proposed Sales and Use Tax Regulations—Clothing

Dear Ms. Sprunk:

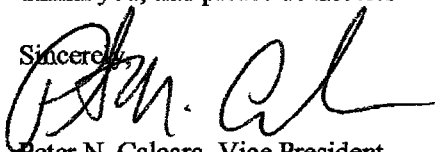
The Pennsylvania Institute of Certified Public Accountants (PICPA) appreciates the opportunity to review and comment on the Department of Revenue's proposed sales and use tax regulations amending 61 Pa. Code Section 53.1 (Clothing).

We feel the proposed amendments to the regulations are clear, unambiguous, and consistent with the law.

PICPA represents more than 19,000 CPAs in business and industry, public practice, government, and education. Our members provide auditing and accounting and tax services to individuals, not-for-profit organizations, and employers of all sizes; advise clients on state, federal, and international tax matters; and prepare income and other tax returns for an extensive number of state taxpayers.

Thank you, and please do not hesitate to contact me with questions.

Sincerely,



Peter N. Calcara, Vice President
Government Relations Team

Cc: Sen. Patrick Browne, Majority Chair, Senate Finance Committee
Sen. James Ferlo, Minority Chair, Senate Finance Committee
Rep. David Levdansky, Majority Chair, House Finance Committee
Hon. Arthur Coccodrilli, Chair, Independent Regulatory Review Commission