

**INDEPENDENT REGULATORY REVIEW COMMISSION
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held March 10, 2016

George D. Bedwick, Vice Chairman
W. Russell Faber
Murray Ufberg, Esq.
Dennis A. Watson, Esq., dissenting

Regulation No. 64-5 (#3091)
Board of Finance and Revenue
General Provisions; Tax and Other Appeal
Proceedings

On March 10, 2015, the Independent Regulatory Review Commission (Commission) received this proposed regulation from the Board of Finance and Revenue (Board). This rulemaking amends 61 Pa. Code by rescinding Chapter 701 and adding Chapters 702 and 703. The proposed regulation was published in the May 16, 2015 *Pennsylvania Bulletin* with a 30-day public comment period. The final-form regulation was submitted to the Commission on January 14, 2016.

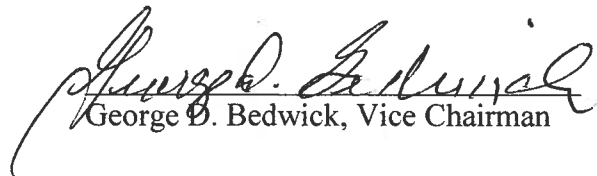
This final-form rulemaking deletes the Board's existing practice and procedure regulations and adds new practice and procedure regulations that are consistent with Act 52 of 2013.

We have determined this regulation is consistent with the statutory authority of the Board (72 P.S. 9703.1(m)) 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.




George D. Bedwick, Vice Chairman