

Regulatory Analysis Form (Completed by Promulgating Agency) (All Comments submitted on this regulation will appear on IRRC's website)		INDEPENDENT REGULATORY REVIEW COMMISSION RECEIVED Independent Regulatory Review Commission October 20, 2026	
(1) Agency		IRRC Number: 3505	
Department of Revenue			
(2) Agency Number: 15			
Identification Number: 465			
(3) PA Code Cite: 61 Pa. Code § 71.32			
(4) Short Title: Additional cigarette stamping agent responsibilities			
(5) Agency Contacts (List Telephone Number and Email Address):			
Primary Contact: Maria L. Miller (717) 783-7524; mariamil@pa.gov			
Secondary Contact: Jim Peavler, Counsel (717) 787-2747; jpeavler@pa.gov			
(6) Type of Rulemaking (check applicable box):			
☒ Proposed Regulation ☐ Final Regulation ☐ Final Omitted Regulation		☐ Emergency Certification Regulation; ☐ Certification by the Governor ☐ Certification by the Attorney General	
(7) Briefly explain the regulation in clear and nontechnical language. (100 words or less)			
The purpose of this amended regulation is to provide guidance to cigarette stamping agents regarding their reporting obligations under the Tobacco Settlement Agreement Act (35 P.S. §§ 5671-5675). The proposed amendment to § 71.32 adjusts the cigarette stamping agents' reporting requirements to require disclosure of all cigarette purchases in the previous month from any/all tobacco product manufacturers. This information is needed to continue to diligently enforce the tobacco laws of the Commonwealth among participating and non-participating manufacturer escrow obligations.			
(8) State the statutory authority for the regulation. Include <u>specific</u> statutory citation.			
Statutory authority for the regulation is contained in section 3 of the Tobacco Settlement Agreement Act (35 P.S. § 5673), in the definition of the term "units sold" and section 6 of the Fiscal Code (72 P.S. § 6).			
(9) Is the regulation mandated by any federal or state law or court order, or federal regulation? Are there any relevant state or federal court decisions? If yes, cite the specific law, case or regulation as well as any deadlines for action.			
No.			

(10) State why the regulation is needed. Explain the compelling public interest that justifies the regulation. Describe who will benefit from the regulation. Quantify the benefits as completely as possible and approximate the number of people who will benefit.

The amendment to the regulation is needed so that the Commonwealth can continue to diligently enforce the tobacco laws of the Commonwealth as required under the Tobacco Settlement Agreement by expanding the reporting requirements of the cigarette stamping agents. By requiring additional reporting, the Commonwealth receives sufficient information to ascertain cigarette inventory irrespective of a tobacco manufacturer's status under the Tobacco Settlement Agreement, and the market share can be verified for each manufacturer.

(11) Are there any provisions that are more stringent than federal standards? If yes, identify the specific provisions and the compelling Pennsylvania interest that demands stronger regulations.

No.

(12) How does this regulation compare with those of the other states? How will this affect Pennsylvania's ability to compete with other states?

This regulation is based on a state tobacco settlement and reporting obligations under the Tobacco Settlement Agreement Act. It will have no effect on Pennsylvania's ability to compete with other states.

(13) Will the regulation affect any other regulations of the promulgating agency or other state agencies? If yes, explain and provide specific citations.

No.

(14) Describe the communications with and solicitation of input from the public, any advisory council/group, small businesses and groups representing small businesses in the development and drafting of the regulation. List the specific persons and/or groups who were involved. ("Small business" is defined in Section 3 of the Regulatory Review Act, Act 76 of 2012.)

The Department conducted informal public outreach from March/April 2025 and included the *Pennsylvania Food Merchants Association* as the outreach contact for the 84 cigarette stamping agents.

(15) Identify the types and number of persons, businesses, small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012) and organizations which will be affected by the regulation. How are they affected?

The Department estimates that 84 cigarette stamping agents (CSA) will be affected by the regulation.

Based on the Small Business Administration's definition of small business, 56 out of 84 cigarette stamping agents are small businesses.

(16) List the persons, groups or entities, including small businesses, that will be required to comply with the regulation. Approximate the number that will be required to comply.

Currently there are 84 licensed PA Cigarette Stamping Agents that will be required to comply with the regulation. Of this amount, 56 are small businesses based on the Small Business Administration's definition of small businesses.

(17) Identify the financial, economic and social impact of the regulation on individuals, small businesses, businesses and labor communities and other public and private organizations. Evaluate the benefits expected as a result of the regulation.

The regulation has no financial, economic or social impact on individuals, small businesses, businesses and labor communities or other public and private organizations. The amendment to this regulation benefits the Commonwealth by requiring the necessary information to be provided so that the Commonwealth can continue to diligently enforce the tobacco laws of the Commonwealth as required under the Master Settlement Agreement (agreement) for the Commonwealth to continue to receive yearly payments under the agreement.

(18) Explain how the benefits of the regulation outweigh any cost and adverse effects.

There are no adverse effects associated with the amendment to this regulation and any costs associated to the affected cigarette stamping agents (CSA) would be nominal at most. With this change to the regulation the Commonwealth will be better positioned to diligently enforce the tobacco laws of the Commonwealth as required under the Master Settlement Agreement.

(19) Provide a specific estimate of the costs and/or savings to the **regulated community** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

There are no additional costs to the regulated community anticipated. The regulated community was already tracking and reporting nonparticipating manufacturer purchases, and the proposed amendment adds participating manufacturer purchases to the reporting requirement. Existing law requires the regulated community to keep the records of all their purchases and the amended regulation simply requires those transactions to now also be reported. As a result, there is no immediate or additional attendant costs

associated with the regulation as it merely requires reporting information already within the regulated community's possession.

(20) Provide a specific estimate of the costs and/or savings to the **local governments** associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

There are no specific costs or savings to local governments.

(21) Provide a specific estimate of the costs and/or savings to the **state government** associated with the implementation of the regulation, including any legal, accounting, or consulting procedures which may be required. Explain how the dollar estimates were derived.

There are no specific costs or savings to the state government. The amendment to this regulation does not add any additional actions or duties on the state government. The amended regulation will provide a more complete universe of data for the Commonwealth to administer its statutory duties under the Tobacco Settlement Agreement Act.

(22) For each of the groups and entities identified in items (19)-(21) above, submit a statement of legal, accounting or consulting procedures and additional reporting, recordkeeping or other paperwork, including copies of forms or reports, which will be required for implementation of the regulation and an explanation of measures which have been taken to minimize these requirements.

Cigarette Stamping Agents will need to transcribe the purchases of cigarettes from all participating and non-participating manufacturers (as defined under the Master Settlement Agreement) in the previous month. The current reporting form, the DAS-95, will require amendment to reflect the additional transactions to be reported. A draft copy of the new DAS-95 form is attached.

(22a) Are forms required for implementation of the regulation?

Yes, the DAS-95 - Licensed Cigarette Stamping Agent (CSA) Reporting Schedule for Cigarette Sales in Pennsylvania of Non-participating Manufacturer (NPM) Brands will be updated to include participating manufacturers.

(22b) If forms are required for implementation of the regulation, **attach copies of the forms here**. If your agency uses electronic forms, provide links to each form or a detailed description of the information required to be reported. **Failure to attach forms, provide links, or provide a detailed description of the information to be reported will constitute a faulty delivery of the regulation.**

Upon publication of the final-form regulation, this form will be updated to add reporting of participating manufacturer brands. Attached is a draft of the revised DAS-95 form.

(23) In the table below, provide an estimate of the fiscal savings and costs associated with implementation and compliance for the regulated community, local government, and state government for the current year and five subsequent years.

	Current FY Year	FY +1 Year	FY +2 Year	FY +3 Year	FY +4 Year	FY +5 Year
SAVINGS:	\$0	\$0	\$0	\$0	\$0	\$0
Regulated Community						
Local Government						
State Government						
Total Savings						
COSTS:	\$0	\$0	\$0	\$0	\$0	\$0
Regulated Community						
Local Government						
State Government						
Total Costs						
REVENUE LOSSES:	\$0	\$0	\$0	\$0	\$0	\$0
Regulated Community						
Local Government						
State Government						
Total Revenue Losses						

(23a) Provide the past three year expenditure history for programs affected by the regulation.

Program	FY -3	FY -2	FY -1	Current FY
Tobacco Law Enforcement	\$1,868,333.94	\$1,745,921.81	\$1,717,787.99	\$385,881.02

(24) For any regulation that may have an adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), provide an economic impact statement that includes the following:

- (a) An identification and estimate of the number of small businesses subject to the regulation.
- (b) The projected reporting, recordkeeping and other administrative costs required for compliance with the proposed regulation, including the type of professional skills necessary for preparation of the report or record.
- (c) A statement of probable effect on impacted small businesses.
- (d) A description of any less intrusive or less costly alternative methods of achieving the purpose of the proposed regulation.

Responses:

- (a) Approximately 84 licensees will be impacted by the amendment to this regulation. Of this amount, 56 are “small businesses” based on the Small Business Administration’s definition of “small businesses.”
- (b) While a form will require being updated to capture the additional transactions which need to be reported, the transactions to be reported were already required to be kept for four (4) years after purchase so the administrative costs to track or report these additional invoices is minimal.
- (c) The licensee pool will incur this additional reporting obligation, but the administrative cost is minimal because the proposed reportable transactions are already within their possession and required to be kept for audit purposes. The additional reporting obligation is believed to have a negligible impact on their business.
- (d) The Commonwealth needs the complete universe of cigarettes purchased by this license pool for the previous month to properly administer and diligently enforce the Commonwealth’s tobacco laws.

(25) List any special provisions which have been developed to meet the particular needs of affected groups or persons including, but not limited to, minorities, the elderly, small businesses, and farmers.

There are no special provisions that have been developed to meet particular needs of affected groups. The information required to be reported is already required to be collected by the regulated community.

(26) Include a description of any alternative regulatory provisions which have been considered and rejected and a statement that the least burdensome acceptable alternative has been selected.

The only option to capture this information is to amend the existing regulation.

(27) In conducting a regulatory flexibility analysis, explain whether regulatory methods were considered that will minimize any adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), including:

- a) The establishment of less stringent compliance or reporting requirements for small businesses;
- b) The establishment of less stringent schedules or deadlines for compliance or reporting requirements for small businesses;
- c) The consolidation or simplification of compliance or reporting requirements for small businesses;
- d) The establishment of performance standards for small businesses to replace design or operational standards required in the regulation; and
- e) The exemption of small businesses from all or any part of the requirements contained in the regulation.

The regulatory methods considered here have the least adverse impact on small businesses.

(28) If data is the basis for this regulation, please provide a description of the data, explain in detail how the data was obtained, and how it meets the acceptability standard for empirical, replicable and testable data that is supported by documentation, statistics, reports, studies or research. Please submit data or supporting materials with the regulatory package. If the material exceeds 50 pages, please provide it in a searchable electronic format or provide a list of citations and internet links that, where possible, can be accessed in a searchable format in lieu of the actual material. If other data was considered but not used, please explain why that data was determined not to be acceptable.

Data was not the basis for this rulemaking.

(29) Include a schedule for review of the regulation including:

- | | |
|---|----------------------------------|
| A. The length of the public comment period: | <u>30 days after publication</u> |
| B. The date or dates on which any public meetings or hearings will be held: | <u>N/A</u> |
| C. The expected date of delivery of the final-form regulation: | <u>Spring, 2027</u> |
| D. The expected effective date of the final-form regulation: | <u>Upon final publication</u> |
| E. The expected date by which compliance with the final-form regulation will be required: | <u>Upon final publication</u> |
| F. The expected date by which required permits, licenses or other approvals must be obtained: | <u>N/A</u> |

(30) Describe the plan developed for evaluating the continuing effectiveness of the regulations after its implementation.

This regulation is scheduled for review within five years of final publication. No sunset date has been assigned.

**REPORTING SCHEDULE FOR CIGARETTE SALES IN
PENNSYLVANIA OF **PARTICIPATING MANUFACTURERS (PM)**
AND NON-PARTICIPATING MANUFACTURER (NPM) BRANDS**

This schedule should be attached to your Monthly Cigarette Stamping Agent report due the 20th of the month.
Please provide the following information with respect to cigarettes that were made by a Non-Participating Manufacturer (NPM) and that were stamped and sold in Pennsylvania.

SECTION I		BUSINESS INFORMATION			
Reporting Month/Year	Select Appropriate Oval ☐ None (No sales of NPM in PA) ☐ Amended Form for Reporting Period _____		Cigarette Stamping Agent License Number		FEIN
Business Name					
Business Address			City	State	ZIP Code
Telephone Number	Fax Number		Email	Web Address	
(A) BRAND NAME	(B) PM or NPM	(C) NUMBER OF CIGARETTES (STICKS) STAMPED AND SOLD WITHIN PA	(D) NON-PARTICIPATING MANUFACTURER NAME AND ADDRESS	(E) NAME AND ADDRESS OF THE BUSINESS/PERSON(S) FROM WHOM EACH BRAND WAS PURCHASED	
COLUMN B TOTAL					
SECTION II		CERTIFICATION			
Under penalties of perjury, the undersigned authorized agent of the company states that the company named above verifies that all information contained herein is true and correct, and gives consent for use of this information to the Office of Attorney General to monitor compliance pursuant to Act 54 of 2000, known as the Tobacco Settlement Agreement Act.					
Authorized Agent Name		Authorized Agent Signature		Title	Date

Department of Revenue – Notice of Proposed Rulemaking

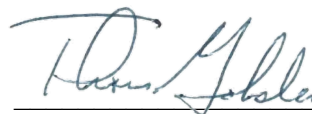
61 Pa. Code § 71.32

Additional cigarette stamping agent responsibilities

15-465

FORM AND LEGALITY

I certify that I have reviewed this regulation for form and legality, that I have discussed any legal and policy issues with the attorneys responsible for this regulation, that I have made all appropriate revisions, and that all information contained in the Preamble and Annex A is current and accurate.

A handwritten signature in blue ink, appearing to read "Thomas J. Gohsler", is written over a horizontal line.

Thomas J. Gohsler
Chief Counsel

Department of Revenue – Notice of Proposed Rulemaking

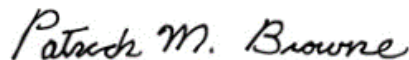
61 Pa. Code § 71.32

Additional cigarette stamping agent responsibilities

15-465

SECRETARY'S CERTIFICATION

I, Patrick M. Browne, do hereby certify that I have reviewed this Proposed Rulemaking and determined that the Proposed Rulemaking is consistent with the principles outlined in Executive Order 1996-1.

A handwritten signature in cursive script that reads "Patrick M. Browne".

Patrick M. Browne
Secretary of Revenue

CDL-1

**FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU**

(Pursuant to Commonwealth Documents Law)

RECEIVED

Independent Regulatory
Review Commission

October 20, 2026

DO NOT WRITE IN THIS SPACE

Copy below is hereby approved as
to form and legality. Attorney
General

By: Amy M. Elliott
(Deputy Attorney General)

10/8/2026

DATE OF APPROVAL

☐ Check if applicable
Copy not approved. Objections
attached.

Copy below is hereby certified to be true and
correct copy of a document issued, prescribed
or promulgated by:

PA Department of Revenue
(AGENCY)

DOCUMENT/FISCAL NOTE NO. 15-465

DATE OF ADOPTION _____

BY Patrick M. Browne
Patrick M. Browne
TITLE Secretary of Revenue
(Executive Officer, Chairman or Secretary)

Copy below is hereby approved as
to form and legality. Executive or
Independent Agencies

BY Cynthia B. Montz

September 10, 2026

DATE OF APPROVAL

(Deputy General Counsel)
(~~Chief Counsel Independent~~
~~Agency~~) =
(Strike inapplicable title)

☐ Check if applicable. No Attorney
General Approval or objection
within 30 days after submission.

NOTICE OF PROPOSED RULEMAKING

DEPARTMENT OF REVENUE

Cigarette and Beverage Taxes

61 Pa. Code, § 71.32

Additional cigarette stamping agent responsibilities

PREAMBLE

The Department of Revenue (Department), under the authority contained in section 3 of the Tobacco Settlement Agreement Act (35 P.S. § 5673 (specifically, as set forth in the definition of the term “units sold”)) and section 6 of the Fiscal Code (72 P.S. § 6), proposes to amend 61 Pa. Code Chapter 71 (relating to general provisions), by amending § 71.32 (relating to additional cigarette stamping agent responsibilities) to read as set forth in Annex A.

Purpose of Proposed Rulemaking

The purpose of this proposed rulemaking is to provide guidance to cigarette stamping agents regarding their reporting obligations under the Tobacco Settlement Agreement.

The proposed amendment to § 71.32 adjusts the cigarette stamping agents’ reporting requirements under the provisions of the Tobacco Settlement Agreement Act (act) (35 P.S. §§ 5671—5675) to provide the Commonwealth with the necessary information needed to continue to diligently enforce the tobacco laws of the Commonwealth.

Statutory Authority

Within the definition of “units sold” in section 3 of the act is the Department’s authority to “promulgate regulations necessary to ascertain the number of cigarettes sold by the tobacco product manufacturer in this Commonwealth for each year.” Additionally, section 6 of the Fiscal Code provides that “[e]very department, board, commission and officer of the State government, upon whom powers are conferred or duties imposed by this act, shall have the power to make and promulgate such rules and regulations as may be necessary for the exercise of such powers and the performance of such duties.” The Department of Revenue licenses and regulates cigarette stamping agents under Article II-a of the Fiscal Code (72 P.S. §§ 201-A—234-A).

Description of Proposed Amendment

The proposed rulemaking seeks to amend § 71.32 by eliminating the word “nonparticipating” from paragraph (a)(1) which will require the cigarette stamping agents to report sales from both participating manufacturers in addition to sales of nonparticipating manufacturers that they already report. This change is necessary for the Commonwealth to continue to diligently enforce the tobacco laws of the Commonwealth.

Affected Parties

This proposed rulemaking applies to all licensed cigarette stamping agents in this Commonwealth.

Fiscal Impact

The Department has determined that the proposed rulemaking will have no fiscal impact on the Commonwealth.

Paperwork Requirements

This proposed rulemaking will not create significant additional paperwork for the public or the Commonwealth. Any additional paperwork and record-keeping requirements are due to the provisions of the act.

Effective Date

This proposed rulemaking will become effective upon final-form publication in the *Pennsylvania Bulletin*.

Sunset Date

This proposed rulemaking is scheduled for review within 5 years of final publication. A sunset date has not been assigned.

Public Comments and Contact Person

Interested persons are invited to submit in writing any comments, suggestions or objections regarding the proposed rulemaking to Maria L. Miller, Office of Chief Counsel, Department of Revenue, Dept. 281061, Harrisburg, PA 17128-1061, within 30 days after the date of the publication of this proposed rulemaking in the *Pennsylvania Bulletin*.

Regulatory Review

Under section 5 (a) of the Regulatory Review Act (71 P. S. § 745.5(a)), on October 20, 2026, the Department submitted a copy of this proposed rulemaking and a copy of a Regulatory Analysis Form to the Independent Regulatory Review Commission (IRRC) and to the chairperson of the Committee on Finance of the Senate and the chairperson of the Committee on Finance of the House of Representatives. A copy of this material is available to the public upon request.

Under section 5(g) of the Regulatory Review Act, IRRC may convey comments, recommendations or objections to the proposed rulemaking within 30 days of the close of the public comment period. The comments, recommendations or objections must specify the regulatory review criteria in section 5.2 of the Regulatory Review Act (71 P.S. § 745.5b) which have not been met. The Regulatory Review Act specifies detailed procedures for review prior to final publication of the rulemaking by the Department, the General Assembly and the Governor.

PATRICK M. BROWNE,
Secretary

Annex A

TITLE 61. REVENUE

PART I. DEPARTMENT OF REVENUE

Subchapter B. GENERAL FUND REVENUES

ARTICLE III. CIGARETTE AND BEVERAGE TAXES

CHAPTER 71. GENERAL PROVISIONS

MASTER SETTLEMENT AGREEMENT

§ 71.32. Additional cigarette stamping agent responsibilities.

(a) The Tobacco Settlement Agreement Act (35 P. S. §§ 5671--5675), requires that the Department collect and maintain data relating to the number of Pennsylvania State Cigarette Excise Tax stamps affixed to packages of cigarettes. As part of the monthly cigarette tax report required by § 71.9(a) (relating to cigarette stamping agent report requirements), every licensed cigarette stamping agent shall complete and attach to the report a schedule, in the form as is prescribed by the Department, to account for and reconcile the number of Pennsylvania Cigarette Excise Tax stamps affixed to packages of cigarettes by the agent during the monthly period covered by the associated cigarette tax report. The schedule shall contain the following information:

(1) A listing of the name and address of each **[nonparticipating]** tobacco product manufacturer from which the cigarette stamping agent made direct purchases of packages of cigarettes that were actually manufactured by the manufacturer, and the number of Pennsylvania Cigarette Excise Tax stamps affixed to the packages of cigarettes purchased from each manufacturer.

* * * * *



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

October 20, 2026

Honorable Keith J. Greiner, Republican Chair
House Finance Committee
Pennsylvania House of Representatives
49 East Wing
P.O. Box 202043
Harrisburg, PA 17120-2043

Dear Representative Greiner:

Enclosed is a copy of a proposed regulation for review by your committee.

In addition to submitting the regulation, the Department is providing a copy of a detailed Regulatory Analysis Form in compliance with Executive order 1996-1, "Regulatory Review and Promulgation."

The Department of Revenue will provide your committee with any assistance you require to facilitate a thorough review of this proposed regulation.

Sincerely,

Patrick M. Browne

Honorable Patrick M. Browne
Secretary of Revenue

Enclosure



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

October 20, 2026

Honorable Steve Samuelson, Chair
House Finance Committee
Pennsylvania House of Representatives
208-209 Irvis Office Building
P.O. Box 202135
Harrisburg, PA 17120-2135

Dear Representative Samuelson:

Enclosed is a copy of a proposed regulation for review by your committee.

In addition to submitting the regulation, the Department is providing a copy of a detailed Regulatory Analysis Form in compliance with Executive order 1996-1, "Regulatory Review and Promulgation."

The Department of Revenue will provide your committee with any assistance you require to facilitate a thorough review of this proposed regulation.

Sincerely,

Patrick M. Browne

Honorable Patrick M. Browne
Secretary of Revenue

Enclosure



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

October 20, 2026

Honorable Scott E. Hutchinson, Chair
Senate Finance Committee
Pennsylvania State Senate
337 Main Capitol Building
Senate Box 203021
Harrisburg, PA 17120-3021

Dear Senator Hutchinson:

Enclosed is a copy of a proposed regulation for review by your committee.

In addition to submitting the regulation, the Department is providing a copy of a detailed Regulatory Analysis Form in compliance with Executive order 1996-1, "Regulatory Review and Promulgation."

The Department of Revenue will provide your committee with any assistance you require to facilitate a thorough review of this proposed regulation.

Sincerely,

Patrick M. Browne

Honorable Patrick M. Browne
Secretary of Revenue

Enclosure



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

October 20, 2026

Honorable Nick Pisciotano, Minority Chair
Senate Finance Committee
Pennsylvania State Senate
460 Main Capitol Building
Senate Box 203045
Harrisburg, PA 17120-3045

Dear Senator Pisciotano:

Enclosed is a copy of a proposed regulation for review by your committee.

In addition to submitting the regulation, the Department is providing a copy of a detailed Regulatory Analysis Form in compliance with Executive order 1996-1, "Regulatory Review and Promulgation."

The Department of Revenue will provide your committee with any assistance you require to facilitate a thorough review of this proposed regulation.

Sincerely,

Patrick M. Browne

Honorable Patrick M. Browne
Secretary of Revenue

Enclosure

From: [Cassondra Haldeman](#)
To: [Miller, Maria \(REV\)](#)
Subject: RE: [EXTERNAL]: #15-465 - Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities
Date: Tuesday, October 20, 2026 8:51:19 AM
Attachments: [image001.gif](#)
[image002.png](#)
Sensitivity: Confidential

Received.

Thank you, Maria.

Sincerely,

Cassondra Haldeman
Administrative Assistant
Representative Keith J. Greiner, CPA
Finance Committee
49 EW – PA House of Representatives
43rd Legislative District
P.O. Box 202043
Harrisburg, PA 17120-2043
717-783-6422

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Independent Regulatory
Review Commission

October 20, 2026

From: Miller, Maria (REV) <mariamil@pa.gov>
Sent: Tuesday, October 20, 2026 8:41 AM
To: Cassondra Haldeman <Chaldema@pahousegop.com>
Cc: Gohsler, Thomas <tgohsler@pa.gov>; Chatham, Jonathan <jchatham@pa.gov>; Peavler, Jim <jpeavler@pa.gov>; Stoner, Lisa <lstoner@pa.gov>
Subject: [EXTERNAL]: #15-465 - Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities
Importance: High
Sensitivity: Confidential

SENT VIA ELECTRONIC MAIL ONLY, ON BEHALF OF JIM PEAVLER, COUNSEL:

Kindly provide acknowledgement for receipt of this message ASAP today by email reply to: mariamil@pa.gov.

TO: Honorable Keith J. Greiner, Minority Chair
House Finance Committee

RE: 61 Pa. Code § 71.32
Additional Cigarette Stamping Agent Responsibilities (#15-465)

Attached is a cover letter, accompanied by the following documents for your review and comment regarding the Department's proposed regulation at 61 Pa. Code § 71.32:

- Signed Face Sheet
- Preamble

Annex A

- RAF w/ DAS-95 Attachment
- Form and Legality
- Secretary's Certification

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Independent Regulatory
Review Commission

October 20, 2026

The deadline for public comment is November 30, 2026.

If you have any questions, please contact me or attorney Peavler at:

Jim Peavler | Counsel
717.787.2747
jpeavler@pa.gov

Warmest regards,



Maria L. Miller | Regulatory Coordinator
Governor's Office of General Counsel
PA Department of Revenue | Office of Chief Counsel
1061 Strawberry Square | Harrisburg PA 17128-1061
Phone: 717.783.7524 | Fax: 717.772.1459
www.revenue.pa.gov

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From: [Foreman, Mark](#)
To: [Miller, Maria \(REV\)](#)
Subject: RE: #15-465 - Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities
Date: Tuesday, October 20, 2026 9:56:10 AM
Attachments: [image002.gif](#)
[image003.png](#)
Sensitivity: Confidential

RECEIVED

Independent Regulatory
Review Commission

Received. Thank you!

October 20, 2026

Mark Foreman, Senior Committee Executive Director
Majority Chair Steve Samuelson
House Finance Committee (D)
Pennsylvania House of Representatives
209 Irvis Office Building
mforeman@pahouse.net

From: Miller, Maria (REV) <mariamil@pa.gov>
Sent: Tuesday, October 20, 2026 8:41 AM
To: Foreman, Mark <MForeman@pahouse.net>
Cc: Gohsler, Thomas <tgohsler@pa.gov>; Chatham, Jonathan <jchatham@pa.gov>; Peavler, Jim <jpeavler@pa.gov>; Stoner, Lisa <listoner@pa.gov>
Subject: #15-465 - Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities
Importance: High
Sensitivity: Confidential

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TO: Honorable Steve Samuelson, Chair
House Finance Committee

RE: 61 Pa. Code § 71.32
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- Signed Face Sheet
- Preamble
- Annex A
- RAF w/ DAS-95 Attachment
- Form and Legality
- Secretary's Certification

The deadline for public comment is [November 30, 2026](#).

If you have any questions, please contact me or attorney Peavler at:

Jim Peavler | Counsel
717.787.2747
jpeavler@pa.gov

Warmest regards,

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Independent Regulatory
Review Commission

October 20, 2026



Maria L. Miller | Regulatory Coordinator
Governor's Office of General Counsel
PA Department of Revenue | Office of Chief Counsel
1061 Strawberry Square | Harrisburg PA 17128-1061
Phone: 717.783.7524 | Fax: 717.772.1459
www.revenue.pa.gov

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From: [Leventry, Justin](#)
To: [Miller, Maria \(REV\)](#)
Cc: [Stoner, Lisa](#); [Van Strien, Brittany](#); [Cooper, Tyler](#)
Subject: RE: #15-465 - Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities
Date: Tuesday, October 20, 2026 12:27:42 PM
Attachments: [image002.png](#)
[image001.gif](#)
Sensitivity: Confidential

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Hi Maria,

October 20, 2026

Receipt confirmed. Have a nice afternoon.

Justin

From: Miller, Maria (REV) <mariamil@pa.gov>
Sent: Tuesday, October 20, 2026 11:56 AM
To: Leventry, Justin <jleventry@pasen.gov>
Cc: Stoner, Lisa <listoner@pa.gov>; Van Strien, Brittany <bvanstrien@pa.gov>; Cooper, Tyler <tycooper@pa.gov>
Subject: FW: #15-465 - Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities
Importance: High
Sensitivity: Confidential

● CAUTION : External Email ●

This Message Is From an External Sender

This message came from outside your organization.

Good morning, Justin:

I hope that you are doing well!

This is a *gentle* reminder that we are looking for your emailed confirmation of receipt for delivery of the Department's proposed regulation #15-464 pursuant to the requirements of the Regulatory Review Act (See, below original message).

We kindly need to receive this confirmation from you **today** on behalf of Senator Hutchinson to prevent a faulty regulation delivery.

Thank you in advance for your kind cooperation.

Have a great day,



Maria L. Miller | Regulatory Coordinator
Governor's Office of General Counsel
PA Department of Revenue | Office of Chief Counsel
1061 Strawberry Square | Harrisburg PA 17128-1061
Phone: 717.783.7524 | Fax: 717.772.1459

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From: Miller, Maria (REV)

Sent: Tuesday, October 20, 2026 8:41 AM

To: Leventry, Justin <jleventry@pasen.gov>

Cc: Gohsler, Thomas <tgohsler@pa.gov>; Chatham, Jonathan <jchatham@pa.gov>; Peavler, Jim <jpeavler@pa.gov>; Stoner, Lisa <listoner@pa.gov>

Subject: #15-465 - Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities

Importance: High

Sensitivity: Confidential

SENT VIA ELECTRONIC MAIL ONLY, ON BEHALF OF JIM PEAVLER, COUNSEL:

Kindly provide acknowledgement for receipt of this message ASAP today by email reply to: mariamil@pa.gov.

TO: Honorable Scott E. Hutchinson, Chair
Senate Finance Committee

RE: Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities (#15-465)

Attached is a cover letter, accompanied by the following documents for your review and comment regarding the Department's proposed regulation at 61 Pa. Code § 71.32:

- Signed Face Sheet
- Preamble
- Annex A
- RAF w/ DAS-95 Attachment
- Form and Legality
- Secretary's Certification

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Review Commission

October 20, 2026

The deadline for public comment is November 30, 2026.

If you have any questions, please contact me or attorney Peavler at:

Jim Peavler | Counsel
717.787.2747
jpeavler@pa.gov

Warmest regards,



Maria L. Miller | Regulatory Coordinator
Governor's Office of General Counsel
PA Department of Revenue | Office of Chief Counsel
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From: [Salera, Haley](#)
To: [Miller, Maria \(REV\)](#)
Cc: [Vento, Jared](#)
Subject: RE: #15-465 - Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities
Date: Tuesday, October 20, 2026 8:54:50 AM
Attachments: [image002.png](#)
[image001.gif](#)
Sensitivity: Confidential

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Review Commission

Received, thank you!

October 20, 2026

From: Miller, Maria (REV) <mariamil@pa.gov>
Sent: Tuesday, October 20, 2026 8:41 AM
To: Salera, Haley <haley.salera@pasenate.com>; Vento, Jared <Jared.Vento@pasenate.com>
Cc: Gohsler, Thomas <tgohsler@pa.gov>; Chatham, Jonathan <jchatham@pa.gov>; Peavler, Jim <jpeavler@pa.gov>; Stoner, Lisa <lstoner@pa.gov>
Subject: #15-465 - Dept of Revenue - Proposed Regulation - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities
Importance: High
Sensitivity: Confidential

■ EXTERNAL EMAIL ■

SENT VIA ELECTRONIC MAIL ONLY, ON BEHALF OF JIM PEAVLER, COUNSEL:

Kindly provide acknowledgement for receipt of this message ASAP today by email reply to: mariamil@pa.gov.

TO: Honorable Nick Pisciotano, Minority Chair
Senate Finance Committee

RE: 61 Pa. Code § 71.32
Additional Cigarette Stamping Agent Responsibilities (#15-465)

Attached is a cover letter, accompanied by the following documents for your review and comment regarding the Department's proposed regulation at 61 Pa. Code § 71.32:

- Signed Face Sheet
- Preamble
- Annex A
- RAF w/ DAS-95 Attachment
- Form and Legality
- Secretary's Certification

The deadline for public comment is November 30, 2026.

If you have any questions, please contact me or attorney Peavler at:

Jim Peavler | Counsel
717.787.2747

jpeavler@pa.gov

Warmest regards,

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Review Commission

October 20, 2026



Maria L. Miller | Regulatory Coordinator
Governor's Office of General Counsel
PA Department of Revenue | Office of Chief Counsel
1061 Strawberry Square | Harrisburg PA 17128-1061
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From: [Bulletin](#)
To: [Miller, Maria \(REV\)](#)
Cc: [Gohsler, Thomas](#); [Chatham, Jonathan](#); [Peavler, Jim](#); [Stoner, Lisa](#)
Subject: [External] Re: OFFICIAL FILING - Proposed Rulemaking (15-465) - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities
Date: Tuesday, October 20, 2026 1:52:45 PM
Attachments: [image001.png](#)
[image003.png](#)

ATTENTION: This email message is from an external sender. Do not open attachments or click links from unknown senders. To report suspicious email, use the [Report Phish button](#) in Outlook.

Good afternoon, Maria,

Thank you for sending this proposed rulemaking for processing. As requested, it is scheduled for publication in the 10/31 issue of the *Pennsylvania Bulletin*.

Have a terrific afternoon,

Adeline

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Review Commission

October 20, 2026

Adeline Gaydosh | Legal Assistant

agaydosh@palrb.us | 717.783.3984

Legislative Reference Bureau

Pennsylvania Code & Bulletin Office

647 Main Capitol Building

Harrisburg, PA 17120

From: Miller, Maria (REV) <mariamil@pa.gov>

Sent: Tuesday, October 20, 2026 1:06 PM

To: Bulletin <bulletin@palrb.us>

Cc: Gohsler, Thomas <tgohsler@pa.gov>; Chatham, Jonathan <jchatham@pa.gov>; Peavler, Jim <jpeavler@pa.gov>; Stoner, Lisa <listoner@pa.gov>

Subject: OFFICIAL FILING - Proposed Rulemaking (15-465) - 61 Pa. Code § 71.32 - Additional Cigarette Stamping Agent Responsibilities

**RE: 61 Pa. Code § 71.32 – Additional Cigarette Stamping Agent Responsibilities
#15-465 – Proposed Rulemaking**

Good afternoon:

Attached is the Department of Revenue's Proposed Regulation (#15-465) at 61 Pa. Code § 71.32 (relating to additional cigarette stamping agent responsibilities).

As instructed by the Office of General Counsel (OGC)—see below thread—we are providing you with official *MSWord* versions of the following documents for publication in the Saturday, October 31, 2026, edition of the *Pennsylvania Bulletin*:

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Independent Regulatory
Review Commission

October 20, 2026

- Preamble
- Annex

We are also including, for your records, a merged PDF file (See attachment 3) of the "OAG approved" regulatory package, including the signed face sheet and RAF w/ attachment, per OGCs instructions.

Please contact me if you have any questions.

Thank you and have a great day!



Maria L. Miller | Regulatory Coordinator
Governor's Office of General Counsel
PA Department of Revenue | Office of Chief Counsel
1061 Strawberry Square | Harrisburg PA 17128-1061
Phone: 717.783.7524 | Fax: 717.772.1459
www.revenue.pa.gov

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From: Montgomery, Cynthia <cymontgome@pa.gov>
Sent: Thursday, October 8, 2026 9:08 AM
To: Miller, Maria (REV) <mariamil@pa.gov>
Cc: Gohsler, Thomas <tgohsler@pa.gov>; Chatham, Jonathan <jchatham@pa.gov>; Peavler, Jim <jpeavler@pa.gov>; Stoner, Lisa <listoner@pa.gov>; GC, Regulations <RA-GCREGULATIONS@pa.gov>
Subject: FW: 15-465 - Proposed Rulemaking of the Department of Revenue

Maria –

The OAG has approved the subject proposed rulemaking re: Additional Cigarette Stamping Agent Responsibilities. Having received all requisite approvals from OGC, GPO, GBO and OAG, you may now deliver the proposed rulemaking. To that end, I have attached the signed face sheet to use in the delivery, as well as instructions for delivery of proposed regulations for your information and use.

If you have any questions, please feel free to reach out to me.

Thanks,

Cyndi



Cynthia Montgomery | Deputy General Counsel
Governor's Office of General Counsel
30 North Third Street, Suite 200, Harrisburg, PA 17101
Phone: 717.787.1447 | Fax: 717.787.1788
cymontgome@pa.gov | www.ogc.pa.gov

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From: Elliott, Amy M. <aelliott@attorneygeneral.gov>
Sent: Thursday, October 8, 2026 8:59 AM
To: Montgomery, Cynthia <cymontgome@pa.gov>; Trotter, Carolyn <ctrotter@attorneygeneral.gov>
Cc: GC, Regulations <RA-GCREGULATIONS@pa.gov>; Boyd, Talia (GC) <talboyd@pa.gov>
Subject: Re: 15-465 - Proposed Rulemaking of the Department of Revenue

Good morning,

DOR regulation #15-465 is approved for form and legality only - a signed Face Sheet is attached.

Thank you, Amy

Amy M. Elliott
Chief Deputy Attorney General
Legal Review Section
Pennsylvania Office of Attorney General
717-941-0523 (c)

From: Montgomery, Cynthia <cymontgome@pa.gov>
Sent: Thursday, September 10, 2026 9:47 AM
To: Elliott, Amy M. <aelliott@attorneygeneral.gov>; Trotter, Carolyn <ctrotter@attorneygeneral.gov>

Cc: GC, Regulations <RA-GCREGULATIONS@pa.gov>; Boyd, Talia (GC) <talboyd@pa.gov>
Subject: 15-465 - Proposed Rulemaking of the Department of Revenue

Amy –

Attached for your review for form and legality under the Commonwealth Attorneys Act is a proposed rulemaking of the Department of Revenue (15-465) relating to additional cigarette stamping agent responsibilities as follows:

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October 20, 2026

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
TITLE 61 REVENUE
ARTICLE III. CIGARETTE AND BEVERAGE TAXES
CHAPTER 71. GENERAL PROVISIONS
§ 71.32
ADDITIONAL CIGARETTE STAMPING AGENT RESPONSIBILITIES

As always, OGC and the Department are available to answer any questions you may have during your review.

Thanks,

Cyndi



Cynthia Montgomery | Deputy General Counsel
Governor's Office of General Counsel
30 North Third Street, Suite 200, Harrisburg, PA 17101
Phone: 717.787.1447 | Fax: 717.787.1788
cymontgome@pa.gov | www.ogc.pa.gov

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