

Regulation-Pronouncement Status Report

PA DEPARTMENT OF REVENUE
OFFICE OF CHIEF COUNSEL
REGULATION - PRONOUNCEMENT STATUS REPORT
Fourth Quarter, 2016

Local Option Small Games of Chance

61 Pa. Code, Chapter 901a (Proposed Rulemaking)

Amendments to Local Option Small Games of Chance (SGOC) (Acts 2 and 184 of 2012; Acts 90 and 92 of 2013)

STATUS: The Department is proposing a new Chapter 901a to replace Chapter 901 as a result of the amendments to the SGOC law. The proposed rulemaking will reorganize and clarify the SGOC regulations as well as incorporate necessary changes to implement Acts 2 and 184 of 2012 and Acts 90 and 92 of 2013. During the 4th Quarter 2016, the Department will continue the drafting of this proposed rulemaking. Amendments to the Small Games of Chance law are proposed in HB 1313 (PN 3927) that would greatly expand small games of chance in the Commonwealth.

Realty Transfer Tax

61 Pa. Code, Chapter 91 (Final Rulemaking)

Amendments to Realty Transfer Tax Regulations

STATUS: Amendments to the Realty Transfer Tax regulations are being proposed to improve the clarity and effectiveness of the regulations. During the 4th Quarter 2016, the Department will continue the drafting of this proposed rulemaking and revising as a result of Act 84 of 2016.

General Provisions

61 Pa. Code, Chapter 5a (Proposed Rulemaking)

Application of Payments

STATUS: The Department is promulgating this regulation to clarify the provisions of the Taxpayers' Bill of Rights and provide a procedure for the application of a payment received from a taxpayer to tax liability owed the Department. In August 2011, the Department conducted Public Outreach. During the 4th Quarter 2016, the Department will continue the regulatory approval process.

Inheritance Tax

61 Pa. Code § 93.101 (Final-omit Rulemaking)

Amendment to Chapter 93

STATUS: The Department is promulgating this amendment to remove an obsolete regulation § 93.101 Medical expenses and insurance, superseded by statute (72 P.S. § 92129(k)). During the 4th Quarter 2016, the Department will draft the rulemaking approval package.

Statements of Policy (SOP)

61 Pa. Code § 9.19 – Election to not be treated as Pa. S Corporation; Repeal of SOP § 9.16 Effect of Federal Small Business Job Protection Act; Repeal of § 9.13 SOP Pennsylvania S Corporation

Amendments to Chapter 9. Revenue Pronouncements-Statements of Policy

STATUS: The Department is repealing two SOPs at 61 Pa. Code §§ 9.13 and 9.16 to remove obsolete material from the *Pennsylvania Code*, as a result of Act 67 of 2006. Drafting of a new SOP § 9.19 is being promulgated by the Department, as also set forth in Act 67 of 2006. During the 4th Quarter 2016, the Department will conduct public outreach.

INFORMATION: A copy of a regulation or pronouncement is available upon request once a regulatory document has reached the public outreach stage in the Department's internal regulatory process. A request for a document or an interim status should be directed to Mary R. Sprunk, Regulatory Coordinator, PA Department of Revenue, Office of Chief Counsel, P.O. Box 281061, Harrisburg, PA 17128-1061