

STATEMENTS OF POLICY

Title 4—ADMINISTRATION

PART II. EXECUTIVE BOARD

[4 PA. CODE CH. 9]

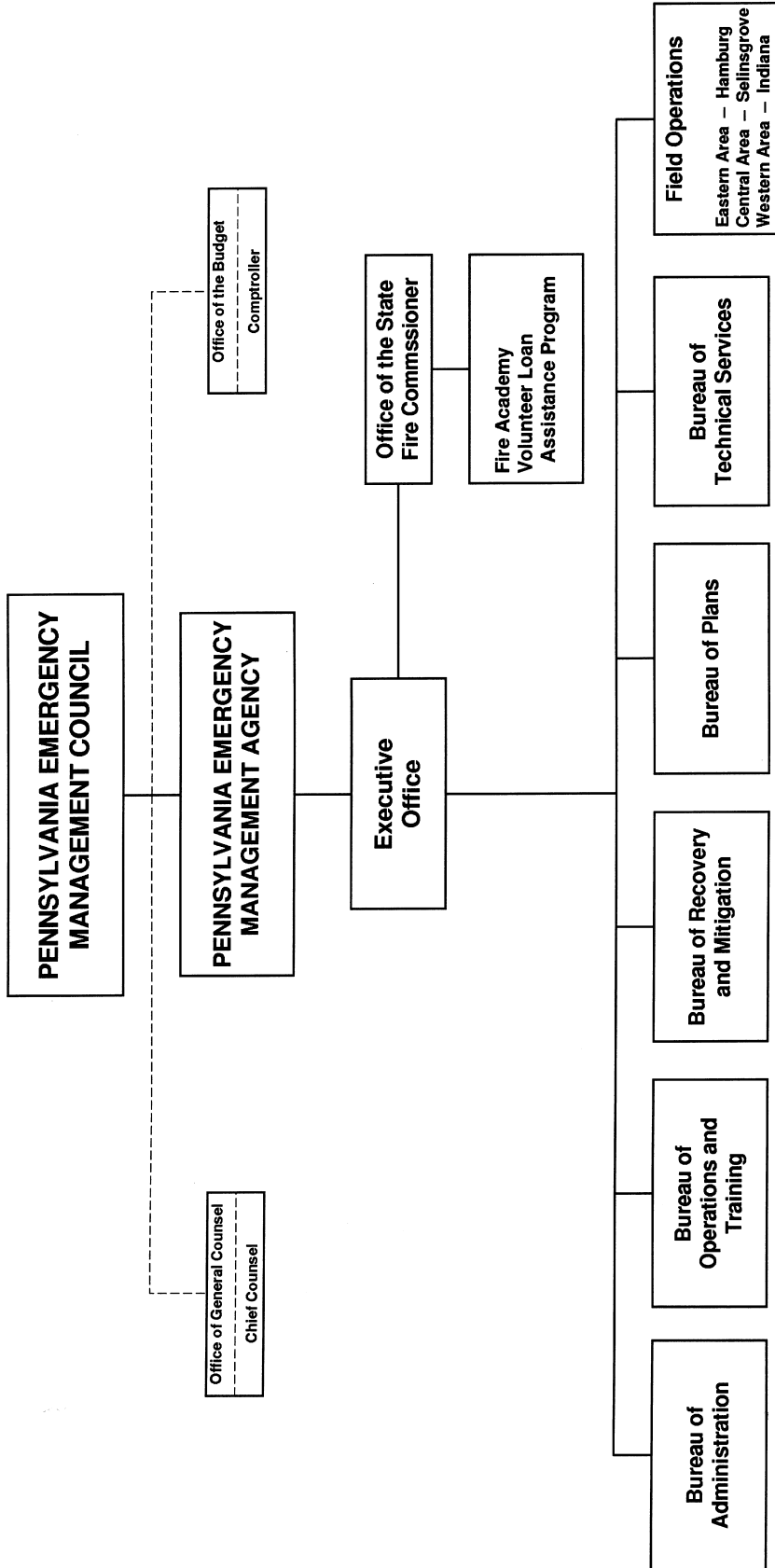
Reorganization of the Pennsylvania Emergency Management Agency

The Executive Board approved a reorganization of the Pennsylvania Emergency Management Agency effective December 1, 1997.

The following organization chart at 27 Pa.B. 6576 (December 19, 1997) is published at the request of the Joint Committee on Documents under 1 Pa. Code § 3.1(a)(9) (relating to contents of Code).

(Editor's Note: The Joint Committee on Documents has found organization charts to be general and permanent in nature. This document meets the criteria of 45 Pa.C.S. § 702(7) as a document general and permanent in nature which shall be codified in the Pennsylvania Code.)

PENNSYLVANIA EMERGENCY MANAGEMENT AGENCY



[Pa.B. Doc. No. 97-2038. Filed for public inspection December 19, 1997, 9:00 a.m.]

Title 61—REVENUE

DEPARTMENT OF REVENUE

[61 PA. CODE CH. 60]

Telecommunications Service

The Department of Revenue has amended a statement of policy under the authority contained in § 3.2 (relating to statements of policy) regarding telecommunications services, to read as set forth in Annex A.

This statement of policy amends § 60.20 (relating to telecommunications service) and applies retroactively to October 18, 1997.

When the Department published its statement of policy at 27 Pa.B. 5432 (October 18, 1997) relating to telecommunications services, it provided in § 60.20(b)(1) that effective October 1, 1991, the sale at retail or use of an international or interstate telecommunications service charged to a service address in this Commonwealth or an intraState telecommunications service is subject to tax. However, the Department failed to specify in subsection (d)(8) that the exemption for a telephone call paid for by inserting money into a telephone that accepts a direct deposit of money to operate is effective July 1, 1995. Therefore, subsection (d)(8) is amended to incorporate the effective date.

Specific questions relating to information provided in this statement of policy may be directed to the Department of Revenue, Office of Chief Counsel, Dept. 281061, Harrisburg, PA 17128-1061.

ROBERT A. JUDGE, Sr.,
Secretary

(Editor's Note: The regulations of the Department are amended by amending § 60.20 to read as set forth in Annex A, with ellipses referring to the existing text of the statement of policy.)

Fiscal Note: 15-399. No fiscal impact; (8) recommends adoption.

Annex A

TITLE 61. REVENUE

PART I. DEPARTMENT OF REVENUE

Subpart B. GENERAL FUND REVENUES

ARTICLE II. SALES AND USE TAX

CHAPTER 60. SALES AND USE TAX PRONOUNCEMENTS—STATEMENTS OF POLICY

§ 60.20. Telecommunications service.

* * * * *

(d) *Exemptions from tax.* The following telecommunication services are exempt from tax:

* * * * *

(8) Effective July 1, 1995, a telephone call paid for by inserting money into a telephone that accepts a direct deposit of money to operate.

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[Pa.B. Doc. No. 97-2039. Filed for public inspection December 19, 1997, 9:00 a.m.]