

RULES AND REGULATIONS

Title 22—EDUCATION

STATE BOARD OF EDUCATION

[22 PA. CODE CH. 4]

Corrective Amendment to 22 Pa. Code § 4.13(c) (12)—(14)

The State Board of Education has discovered a discrepancy between the agency text of 22 Pa. Code § 4.13(c)(12)—(14) (relating to strategic plans), as deposited with the Legislative Reference Bureau, and the official text published at 38 Pa.B. 872, 881 (February 16, 2008), and scheduled to appear in the *Pennsylvania Code Reporter* MTS 401 (April 2008). The text of subsection (c)(12)—(14) was inadvertently omitted.

Therefore, under 45 Pa.C.S. § 901: The State Board of Education has deposited with the Legislative Reference Bureau a corrective amendment to 22 Pa. Code § 4.13(c)(12)—(14). The corrective amendment to 22 Pa. Code § 4.13(c)(12)—(14) is effective as of February 16, 2008, the date the defective official text appeared in the *Pennsylvania Bulletin*.

The correct version of 22 Pa. Code § 4.13(c)(12)—(14) appears in Annex A, with ellipses referring to the existing text of that section.

JIM BUCKHEIT,
Executive Director

Annex A

TITLE 22. EDUCATION

PART I. STATE BOARD OF EDUCATION

CHAPTER 4. ACADEMIC STANDARDS AND ASSESSMENT

ACADEMIC STANDARDS AND PLANNING

§ 4.13. Strategic plans.

* * * * *

(c) The strategic plan must be based upon an analysis of internal and external needs, leading to the specifications of priorities for action and action plans. The requirement in subsections (a) and (b) to develop plans every 6 years and revisions every 3 years does not limit a school district's (including charter schools) or AVTS's ability to conduct a continuous strategic planning process. The plan must include the following components in addition to others the school district (including charter schools) or AVTS determines to include:

* * * * *

(12) A description of how the school district will accomplish coordination with community operated infant and toddlers and preschool early intervention programs and the following before or after school programs and services for all grade levels, including prekindergarten, if offered, through grade 12:

- (i) Child care.
- (ii) After school programs.
- (iii) Youth workforce development programs.
- (iv) Tutoring.

(13) A school district that offers prekindergarten shall describe the prekindergarten program and explain how

the district will coordinate with agencies that serve preschool age children with disabilities. The plan must address coordination activities designed to identify and serve children with disabilities and the supports and accommodations available to ensure both physical and programmatic access. The plan must address pre-kindergarten programs operated directly by the school district and those operated by community agencies under contract from the school district.

(14) A brief description of how the school district will provide for a smooth transition for prekindergarten students, when prekindergarten is offered, from the home setting and any early childhood care or education setting the students attend, to the school setting. This description must include how the district will coordinate with the infants and toddlers and preschool early intervention agencies that serve children with disabilities to ensure a smooth transition for those children to the school district's prekindergarten program.

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[Pa.B. Doc. No. 08-392. Filed for public inspection March 7, 2008, 9:00 a.m.]

Title 61—REVENUE

DEPARTMENT OF REVENUE

[61 PA. CODE CH. 32]

Rescission of Sales and Use Tax Exclusion for Tangible Personal Property Used in the Production of Commercial Motion Pictures

The Department of Revenue (Department) is adopting a final-omitted regulation under sections 201 and 204 of the Tax Reform Code of 1971 (72 P. S. §§ 7201 and 7204). The Department proposes to rescind § 32.38 (relating to commercial motion pictures) as set forth in Annex A.

Purpose of Regulation

Sections 1 and 1.1 of Act 55 of 2007 (P. L. 373, No. 55) (72 P. S. §§ 7201(c)(8) and 7204(54)) repealed the exclusion from Sales and Use Tax for tangible personal property used in the production of commercial motion pictures. This rescission took effect on October 1, 2007, and necessitates the Department's regulations be amended immediately to reflect this change in the statute and remove the obsolete regulation.

Explanation of Regulatory Requirements

As a result of the enactment of Act 55 of 2007, the Department adopted a final-omitted regulation for the timely rescission of § 32.38, which was obsolete on October 1, 2007.

Fiscal Impact

The Department has determined that the rescission will have minimal fiscal impact on the Commonwealth.

Paperwork

The rescission will not generate substantial paperwork for the public or the Commonwealth.

Effectiveness/Sunset Date

The rescission will become effective upon publication in the *Pennsylvania Bulletin*. No sunset date has been assigned.

Contact Person

The contact person for an explanation of the rescission is Mary R. Sprunk, Office of Chief Counsel, Department of Revenue, P. O. Box 281061, Harrisburg, PA 17128-1061.

Regulatory Review

Under section 5.1(c) of the Regulatory Review Act (71 P. S. § 745.5a(c)), on January 18, 2008, the Department submitted a copy of the final-omitted rulemaking and a copy of a Regulatory Analysis Form to the Independent Regulatory Review Commission (IRRC) and to the Chairpersons of the House Committee on Finance and the Senate Committee on Finance. A copy of this material is available to the public upon request. On the same date, the final-omitted rulemaking was submitted to the Office of Attorney General for review and approval under the Commonwealth Attorneys Act (71 P. S. §§ 732-101—732-506). Under section 5.1(j.1) of the Regulatory Review Act (71 P. S. § 745.5a(j.1)), on February 20, 2008, the final-omitted rulemaking was deemed approved by the House and Senate Committees. Under section 5.1(e) of the Regulatory Review Act (71 P. S. § 745.5a(e)), IRRC met on February 21, 2008, and approved the final-omitted rulemaking.

Findings

The Department finds that the rescission of this regulation is necessary and appropriate for the administration and enforcement of the authorizing statute. Under section 204 of the act of July 31, 1968 (P. L. 769, No. 240) (45 P. S. § 1204), the Department also finds that the proposed rulemaking procedures in sections 201 and 202 of the CDL (45 P. S. §§ 1201 and 1202) are unnecessary because it is in the public interest to expedite this

rescission that rescinds a statutory exclusion from Sales and Use Tax effective October 1, 2007.

Order

The Department, acting under the authorizing statute, orders that:

(a) The regulations of the Department, 61 Pa. Code Chapter 32, are amended by deleting § 32.38 to read as set forth in Annex A.

(b) The Secretary shall submit this order and Annex A to the Office of General Counsel and Office of Attorney General for approval as to form and legality as required by law.

(c) The Secretary shall certify this order and Annex A and deposit them with the Legislative Reference Bureau as required by law.

(d) This order shall take effect upon publication in the *Pennsylvania Bulletin*.

THOMAS W. WOLF,
Secretary

(Editor's Note: For the text of the order of the Independent Regulatory Review Commission relating to this document, see 38 Pa.B. 1228 (March 8, 2008).)

Fiscal Note: 15-442. 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 32. EXEMPTIONS
§ 32.38. (Reserved).

[Pa.B. Doc. No. 08-393. Filed for public inspection March 7, 2008, 9:00 a.m.]