

RULES AND REGULATIONS

Title 58—RECREATION

GAME COMMISSION

[58 PA. CODE CH. 133]

Wildlife Classification; Classification of Birds

To effectively manage the wildlife resources of this Commonwealth, the Game Commission (Commission), at its January 28, 2014, meeting, amended § 133.21 (relating to classification of birds) to remove the bald eagle from the endangered and threatened species list entirely.

The final-form rulemaking will not have an adverse impact on the wildlife resources of this Commonwealth.

The authority for the final-form rulemaking is 34 Pa.C.S. (relating to Game and Wildlife Code) (code).

Notice of proposed rulemaking was published at 43 Pa.B. 7444 (December 21, 2013).

1. Purpose and Authority

The Commission formerly listed the bald eagle (*Haliaeetus leucocephalus*) as a threatened species within this Commonwealth. The Commission has recently determined that the bald eagle has achieved a population level and geographical distribution that no longer meets the definition of a threatened species. As of the 2013 nesting season, bald eagle populations have reached all criteria in the Pennsylvania Bald Eagle Management Plan, 2010-2019 (Plan) to be removed from the Commonwealth endangered and threatened species list since they are now sustaining a minimum of 150 nesting pairs, including successful pairs in at least 40 counties, with 60% of known nests successful and productivity of 1.2 eaglets fledged per successful nest, based on a 5-year running period. As a result, the Commission amends § 133.21 to remove the bald eagle from the endangered and threatened species list entirely. Upon delisting, bald eagles will continue to be a protected species under applicable Commonwealth statutes and will continue to be afforded added protection under the Federal Bald and Golden Eagle Protection Act (16 U.S.C.A. §§ 668—668d) and Migratory Bird Treaty Act (16 U.S.C.A. §§ 703—712). Commission staff will continue to implement the plan and monitor bald eagle nests to ensure that this species does not regress toward endangerment.

Section 322(c)(8) of the code (relating to powers and duties of commission) specifically empowers the Commission to “Add to or change the classification of any wild bird or wild animal.” Section 2167(a) of the code (relating to endangered or threatened species) states that “The commission may, by regulation, add or remove any wild bird or wild animal native to this Commonwealth to or from the Pennsylvania native list of endangered or threatened species.” The amendments to § 133.21 are adopted under this authority.

2. Regulatory Requirements

The final-form rulemaking amends § 133.21 to remove the bald eagle from the endangered and threatened species list entirely.

3. Persons Affected

Persons having an interest in the protected status of bald eagles within this Commonwealth may be affected by the final-form rulemaking.

4. Comment and Response Summary

There were no official comments received regarding the final-form rulemaking.

5. Cost and Paperwork Requirements

The final-form rulemaking should not result in additional cost or paperwork.

6. Effective Date

The final-form rulemaking will be effective upon publication in the *Pennsylvania Bulletin* and will remain in effect until changed by the Commission.

7. Contact Person

For further information regarding the final-form rulemaking, contact Richard R. Palmer, Director, Bureau of Wildlife Protection, 2001 Elmerton Avenue, Harrisburg, PA 17110-9797, (717) 783-6526.

Findings

The Commission finds that:

(1) Public notice of intention to adopt the administrative amendments adopted by this order has been given under sections 201 and 202 of the act of July 31, 1968 (P. L. 769, No. 240) (45 P. S. §§ 1201 and 1202) and the regulations thereunder, 1 Pa. Code §§ 7.1 and 7.2.

(2) The adoption of the amendments of the Commission in the manner provided in this order is necessary and appropriate for the administration and enforcement of the authorizing statute.

Order

The Commission, acting under authorizing statute, orders that:

(a) The regulations of the Commission, 58 Pa. Code Chapter 133, are amended by amending § 133.21 to read as set forth at 43 Pa.B. 7444.

(b) The Executive Director of the Commission shall certify this order and 43 Pa.B. 7444 and deposit them with the Legislative Reference Bureau as required by law.

(c) This order shall become effective upon final-form publication in the *Pennsylvania Bulletin*.

R. MATTHEW HOUGH,
Executive Director

Fiscal Note: Fiscal Note 48-356 remains valid for the final adoption of the subject regulation.

[Pa.B. Doc. No. 14-511. Filed for public inspection March 14, 2014, 9:00 a.m.]

GAME COMMISSION

[58 PA. CODE CH. 135]

Lands and Buildings; State Game Lands

To effectively manage the wildlife resources of this Commonwealth, the Game Commission (Commission), at its January 28, 2014, meeting, amended § 135.41 (relating to State game lands) to limit the availability of the fire exception to only licensed hunters, trappers or fishermen and through hikers within the corridor of the Appalachian Trail.

The final-form rulemaking will not have an adverse impact on the wildlife resources of this Commonwealth.

The authority for the final-form rulemaking is 34 Pa.C.S. (relating to Game and Wildlife Code) (code).

Notice of proposed rulemaking was published at 43 Pa.B. 7443 (December 21, 2013).

1. Purpose and Authority

The Commission has historically permitted the use of small open fires on State game lands for cooking or warming purposes by licensed hunters, trappers or fishermen and through hikers within the corridor of the Appalachian Trail. Continued support for the use of small open fires by these users has not diminished. However, the Commission has identified an increasing number of fires being set and maintained by persons using the State game lands for other than their intended uses. In an effort to discourage and reduce the occurrence of these unintended uses, the Commission is specifically limiting the availability of the fire exception in § 135.41(a) to only licensed hunters, trappers or fishermen and through hikers within the corridor of the Appalachian Trail.

Section 721(a) of the code (relating to control of property) provides "The administration of all lands or waters owned, leased or otherwise controlled by the commission shall be under the sole control of the director, and the commission shall promulgate regulations . . . for its use and protection as necessary to properly manage these lands or waters." Section 741(b) of the code (relating to commission actions for damage to buildings or property) provides "The commission shall promulgate regulations to protect users, improvements, lands and buildings under its control. These regulations shall cover, but need not be limited to: (1) Removal of any material[;] (2) Damage of any kind[; and] (3) Any other regulations required to properly protect and preserve these lands for their intended use." The amendment to § 135.41 is adopted under this authority.

2. Regulatory Requirements

The final-form rulemaking amends § 135.41 to limit the availability of the fire exception to only licensed hunters, trappers or fishermen and through hikers within the corridor of the Appalachian Trail.

3. Persons Affected

Persons wishing to use small open fires for cooking or warming purposes on State game lands may be affected by the final-form rulemaking.

4. Comment and Response Summary

There were no official comments received regarding the final-form rulemaking.

5. Cost and Paperwork Requirements

The final-form rulemaking should not result in additional cost or paperwork.

6. Effective Date

The final-form rulemaking will be effective upon publication in the *Pennsylvania Bulletin* and will remain in effect until changed by the Commission.

7. Contact Person

For further information regarding the final-form rulemaking, contact Richard R. Palmer, Director, Bureau of Wildlife Protection, 2001 Elmerton Avenue, Harrisburg, PA 17110-9797, (717) 783-6526.

Findings

The Commission finds that:

(1) Public notice of intention to adopt the administrative amendments adopted by this order has been given under sections 201 and 202 of the act of July 31, 1968 (P. L. 769, No. 240) (45 P. S. §§ 1201 and 1202) and the regulations thereunder, 1 Pa. Code §§ 7.1 and 7.2.

(2) The adoption of the amendments of the Commission in the manner provided in this order is necessary and appropriate for the administration and enforcement of the authorizing statute.

Order

The Commission, acting under authorizing statute, orders that:

(a) The regulations of the Commission, 58 Pa. Code Chapter 135, are amended by amending § 135.41 to read as set forth at 43 Pa.B. 7443.

(b) The Executive Director of the Commission shall certify this order and 43 Pa.B. 7443 and deposit them with the Legislative Reference Bureau as required by law.

(c) This order shall become effective upon final-form publication in the *Pennsylvania Bulletin*.

R. MATTHEW HOUGH,
Executive Director

Fiscal Note: Fiscal Note 48-358 remains valid for the final adoption of the subject regulation.

[Pa.B. Doc. No. 14-512. Filed for public inspection March 14, 2014, 9:00 a.m.]

GAME COMMISSION

[58 PA. CODE CH. 143]

Hunting and Furtaker Licenses; Agents

To effectively manage the wildlife resources of this Commonwealth, the Game Commission (Commission), at its January 28, 2014, meeting amended Chapter 143, Subchapter B (relating to appointment of agents) to eliminate the late fees for late agent applications and also to make housekeeping amendments to related text.

The final-form rulemaking will not have an adverse impact on the wildlife resources of this Commonwealth.

The authority for the final-form rulemaking is 34 Pa.C.S. (relating to Game and Wildlife Code) (code).

Notice of proposed rulemaking was published at 43 Pa.B. 4741 (August 17, 2013).

1. Purpose and Authority

Section 143.29 formerly required applicants who submitted their agent applications from April 1 through October 31 to pay a \$100 late fee. In the past, timely agent applications were needed to create agent accounts and expedite shipment of pre-printed paper license materials before the start of the new licensing year. Since the implementation of the automated license system, the time constraints that previously necessitated timely applications no longer apply. The Commission has determined that the late fee is no longer necessary. The Commission amends Chapter 143, Subchapter B to eliminate the late fees for late agent applications and also to make housekeeping amendments to related text.

Section 2722(g) of the code (relating to authorized license-issuing agents) directs the Commission to adopt regulations for the administration, control and performance of license issuing activities. Section 2102(a) of the code (relating to regulations) provides that “The commission shall promulgate such regulations as it deems necessary and appropriate concerning game or wildlife and hunting or furtaking in this Commonwealth, including regulations relating to the protection, preservation and management of game or wildlife and game or wildlife habitat, permitting or prohibiting hunting or furtaking, the ways, manner, methods and means of hunting or furtaking, and the health and safety of persons who hunt or take wildlife or may be in the vicinity of persons who hunt or take game or wildlife in this Commonwealth.” The amendments to Chapter 143, Subchapter B are adopted under this authority.

2. *Regulatory Requirements*

The final-form rulemaking amends Chapter 143, Subchapter B to eliminate the late fees for late agent applications and also to make housekeeping amendments to related text.

3. *Persons Affected*

Persons wishing to make application to become a hunting/furtaking license issuing agent within this Commonwealth may be affected by the final-form rulemaking.

4. *Comment and Response Summary*

There were no official comments received regarding the final-form rulemaking.

5. *Cost and Paperwork Requirements*

The final-form rulemaking may result in the appearance of a nominal increase in additional cost and paperwork due to the loss of the late application fees. However, the loss of the late application fees has previously been offset by programmatic savings achieved by the efficiencies of the Commission’s automated licensing system. To the extent there was any increase in cost in paperwork, an increase would be nominal and would be absorbed by the Commission’s current budget or staffing, or both.

6. *Effective Date*

The final-form rulemaking will be effective upon publication in the *Pennsylvania Bulletin* and will remain in effect until changed by the Commission.

7. *Contact Person*

For further information regarding the final-form rulemaking, contact Richard R. Palmer, Director, Bureau of Wildlife Protection, 2001 Elmerton Avenue, Harrisburg, PA 17110-9797, (717) 783-6526.

Findings

The Commission finds that:

(1) Public notice of intention to adopt the administrative amendments adopted by this order has been given under sections 201 and 202 of the act of July 31, 1968 (P. L. 769, No. 240) (45 P. S. §§ 1201 and 1202) and the regulations thereunder, 1 Pa. Code §§ 7.1 and 7.2.

(2) The adoption of the amendments of the Commission in the manner provided in this order is necessary and appropriate for the administration and enforcement of the authorizing statute.

Order

The Commission, acting under authorizing statute, orders that:

(a) The regulations of the Commission, 58 Pa. Code Chapter 143, are amended by deleting § 143.29 and amending §§ 143.22—143.25 and 148.28 to read as set forth in Annex A.

(*Editor’s Note:* Amendments to § 143.27 included in the proposed rulemaking have been withdrawn by the Commission.)

(b) The Executive Director of the Commission shall certify this order and Annex A and deposit them with the Legislative Reference Bureau as required by law.

(c) This order shall become effective upon final-form publication in the *Pennsylvania Bulletin*.

R. MATTHEW HOUGH,
Executive Director

Fiscal Note: Fiscal Note 48-355 remains valid for the final adoption of the subject regulations.

Annex A

TITLE 58. RECREATION

PART III. GAME COMMISSION

CHAPTER 143. HUNTING AND FURTKAKER LICENSES

Subchapter B. APPOINTMENT OF AGENTS

§ 143.22. Rebate for first year agents.

(a) An agent shall be entitled to a rebate based upon his first license year only sales as follows:

- (1) Rebate \$100 if 250 licenses are sold.
- (2) Rebate \$200 if 500 licenses are sold.
- (3) Rebate \$300 if 750 licenses are sold.
- (4) Rebate \$400 if 1,000 licenses are sold.

(b) A rebate will not be given after the first license year of sales.

§ 143.23. Minimum sales requirement.

To continue as an agent, a minimum of 50 hunting licenses shall be sold each license year. Qualifying licenses, for the purpose of calculating 50 hunting licenses, will be the regular resident, nonresident hunting and furtakers licenses. Archery, muzzleloader, bear, special wild turkey, migratory game bird and replacement licenses are not included as qualifying licenses. In addition, an agent shall continue to meet the requirements in § 143.27 (relating to conditions for appointment).

§ 143.24. Fee for reapplication.

If an agent sells less than the required 50 qualifying licenses in a given license year, and is removed by the Commission, or if an agent voluntarily withdraws, a subsequent reapplication requires payment of the application fee.

§ 143.25. Rebate restrictions.

A rebate will not be granted if the agent is delinquent in remitting moneys as required.

§ 143.28. Application period.

(a) A person requesting appointment as an agent shall submit the appropriate completed application form to the Commission in Harrisburg during the period November 1 through March 31 of the following year to be eligible for appointment as an issuing agent for the license year beginning the following July 1.

(b) An application received outside of the application period is not guaranteed to be processed by the Commission before the start of the license year beginning July 1.

§ 143.29. (Reserved).

[Pa.B. Doc. No. 14-513. Filed for public inspection March 14, 2014, 9:00 a.m.]

GAME COMMISSION
[58 PA. CODE CH. 147]
Special Permits; Deer Control

To effectively manage the wildlife resources of this Commonwealth, the Game Commission (Commission), at its January 28, 2014, meeting, amended § 147.673 (relating to eligibility and application for DMAP) by advancing the Deer Management Assistance Permit (DMAP) application deadline to May 1.

The final-form rulemaking will not have an adverse impact on the wildlife resources of this Commonwealth.

The authority for the final-form rulemaking is 34 Pa.C.S. (relating to Game and Wildlife Code) (code).

Notice of proposed rulemaking was published at 43 Pa.B. 7444 (December 21, 2013).

1. *Purpose and Authority*

Hunters in this Commonwealth have the opportunity to purchase their new hunting licenses from license issuing agents and the Pennsylvania Automated License System in early June each year. Ideally, every hunter interested in also redeeming a DMAP coupon for a harvest permit would be able to do so at the time of their general hunting license purchase. Unfortunately, due to the current DMAP application deadline and accompanying processing time, most DMAP landowner applications are not available until late June or early July. To accommodate hunting license buyers and permit one-stop purchases for licenses and permits in early June, the Commission amended § 147.673 to advance the DMAP application deadline to May 1. With this deadline date change, DMAP applications would be made available to prospective landowner applicants no later than February 15 each year.

Section 2901(b) of the code (relating to authority to issue permits) provides “the commission may, as deemed necessary to properly manage the game or wildlife resources, promulgate regulations for the issuance of any permit and promulgate regulations to control the activities which may be performed under authority of any permit issued.” The amendment to § 147.673 is adopted under this authority.

2. *Regulatory Requirements*

The final-form rulemaking amends § 147.673 to advance the DMAP application deadline to May 1.

3. *Persons Affected*

Persons wishing to submit a DMAP landowner application or redeem a DMAP coupon for a harvest permit may be affected by the final-form rulemaking.

4. *Comment and Response Summary*

There were no official comments received regarding the final-form rulemaking.

5. *Cost and Paperwork Requirements*

The final-form rulemaking should not result in additional cost or paperwork.

6. *Effective Date*

The final-form rulemaking will be effective upon publication in the *Pennsylvania Bulletin* and will remain in effect until changed by the Commission.

7. *Contact Person*

For further information regarding the final-form rulemaking, contact Richard R. Palmer, Director, Bureau of Wildlife Protection, 2001 Elmerton Avenue, Harrisburg, PA 17110-9797, (717) 783-6526.

Findings

The Commission finds that:

(1) Public notice of intention to adopt the administrative amendments adopted by this order has been given under sections 201 and 202 of the act of July 31, 1968 (P. L. 769, No. 240) (45 P. S. §§ 1201 and 1202) and the regulations thereunder, 1 Pa. Code §§ 7.1 and 7.2.

(2) The adoption of the amendment of the Commission in the manner provided in this order is necessary and appropriate for the administration and enforcement of the authorizing statute.

Order

The Commission, acting under authorizing statute, orders that:

(a) The regulations of the Commission, 58 Pa. Code Chapter 147, are amended by amending § 147.673 to read as set forth at 43 Pa.B. 7444.

(b) The Executive Director of the Commission shall certify this order and 43 Pa.B. 7444 and deposit them with the Legislative Reference Bureau as required by law.

(c) This order shall become effective upon final-form publication in the *Pennsylvania Bulletin*.

R. MATTHEW HOUGH,
Executive Director

Fiscal Note: Fiscal Note 48-357 remains valid for the final adoption of the subject regulation.

[Pa.B. Doc. No. 14-514. Filed for public inspection March 14, 2014, 9:00 a.m.]

Title 61—REVENUE

DEPARTMENT OF REVENUE TREASURY DEPARTMENT

[61 PA. CODE CH. 5]

Payments by Electronic Funds Transfer

The Department of Revenue (Department) and the Treasury Department (Treasury), under the authority of section 9 of The Fiscal Code (72 P. S. § 9), amend Chapter 5 (relating to payments by electronic funds transfer) to read as set forth in Annex A.

The act of July 18, 2013 (P. L. 574, No. 71) (Act 71) mandates the Secretary of Revenue and the State Treasurer to jointly promulgate a regulation revising electronic funds transfer (EFT) payments for payments equal to or greater than \$1,000. Accordingly, the Department and the Treasury, under section 204 of the act of July 31,

1968 (P. L. 769, No. 240) (45 P. S. § 1204), known as the Commonwealth Documents Law (CDL), and the regulation thereunder, 1 Pa. Code § 7.4, find that notice of proposed rulemaking is under the circumstances impracticable and, therefore, may be omitted.

Act 71 mandated these changes as part of the Fiscal Year (FY) 2013-2014 budget package. A balanced operating budget for the Commonwealth is required under Pa. Const. Art. VIII, § 12. The only way to timely implement this change, a necessary component of the FY 2013-2014 budget, is through a final-omitted rulemaking. These savings form part of the FY 2013-2014 budget passed by the General Assembly. Failure to timely adopt the regulations will create a deficit in the current year's budget as enacted.

Utilizing the shorter regulatory process enables the Department and the Treasury to quickly amend the regulations and provide the public with the revised EFT requirement enacted under Act 71. Even though time constraints make the formal comment period impossible, the Department reached out to the tax community to give them the opportunity to provide informal comments through the public outreach process. A copy of the draft regulation was sent to the Pennsylvania Bar Association, the Philadelphia Bar Association, the Pennsylvania Institute of Certified Public Accountants, the Pennsylvania Society of Public Accountants and the Pennsylvania Chamber of Business and Industry with a 14-day comment period. The draft regulation was also delivered to the Chairpersons of the Appropriations and Finance legislative committees. Comments or objections were not received on the EFT threshold revision. The regulation is listed on the Department's Quarterly Regulatory Report posted on the Department's web site. The Department continues to inform taxpayers of the lower EFT requirement through many avenues, such as the Revenue Tax Update publication, notification in the electronic E-TIDES system and on the Department's web site.

As a result, the Department for good cause finds that the procedures specified in sections 201 and 202 of the CDL (45 P. S. §§ 1201 and 1202) are in these circumstances impractical, unnecessary or impose an impossible burden on the Department.

Purpose of the Final-Omitted Rulemaking

The purpose of this final-omitted rulemaking is to implement regulations to reflect a statutory change made by the General Assembly that revised payments required under § 5.3 (relating to payments required to be paid by EFT) from "\$10,000 or more" to "\$1,000 or more." Electronic payments offer several advantages over check payments. Payments are received faster and errors in handling and posting of tax payments are reduced.

Explanation of Regulatory Requirements

The Department is amending § 5.3 to add language in subsection (e) that explains the lower EFT threshold requirement of \$1,000 beginning January 1, 2014. The remaining subsections are renumbered.

Section 5.7(i) (relating to miscellaneous provisions) is amended to reflect a new amount of "\$1,000 or more," as well as update a reference to the renumbered section.

Fiscal Impact

The Department estimated that the regulations will have a fiscal impact of \$39,000 savings to the Commonwealth. It can be expected that the costs to the regulated community and small businesses, after an initial setup expense of staff time or other resources if the business is not already set up to make EFT payments, are minimal.

Added expense to convert to electronic payments should be offset by savings on checks, stamps and envelopes.

Paperwork

This final-omitted rulemaking will not generate substantial paperwork for the public or the Commonwealth.

Effectiveness/Sunset Date

This final-omitted rulemaking will become effective upon publication in the *Pennsylvania Bulletin*. The regulations are scheduled for review within 5 years of publication. A sunset date has not been assigned.

Contact Person

The contact person for an explanation of the final-omitted rulemaking 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 December 20, 2013, the Department and Treasury 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. On the same date, the regulations were 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.2) of the Regulatory Review Act, on February 26, 2014, the final-omitted rulemaking was deemed approved by the House and Senate Committees. Under section 5.1(e) of the Regulatory Review Act, IRRC met on February 27, 2014, and approved the final-omitted rulemaking.

Findings

The Department and the Treasury find that:

- (1) The proposed rulemaking procedures in sections 201 and 202 of the CDL are unnecessary because it is in the public interest to expedite final-omitted rulemaking.
- (2) The adoption of this final-omitted rulemaking in the manner provided by this order is necessary and appropriate for the administration and enforcement of the authorizing statute.

Order

The Department and the Treasury, acting under the authorizing statute, order that:

- (a) The regulations of the Department, 61 Pa. Code Chapter 5, are amended by amending §§ 5.3 and 5.7 to read as set forth in Annex A.
- (b) The Secretary of the Department and the State Treasurer 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 of the Department and the State Treasurer 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*.

DANIEL MEUSER,
Secretary of Revenue
 ROBERT M. McCORD,
State Treasurer

(Editor's Note: For the text of the order of the Independent Regulatory Review Commission relating to this document, see 44 Pa.B. 1534 (March 15, 2014).)

Fiscal Note: 15-458. No fiscal impact; (8) recommends adoption.

Annex A

TITLE 61. REVENUE

PART I. DEPARTMENT OF REVENUE

Subpart A. GENERAL PROVISIONS

CHAPTER 5. PAYMENTS BY ELECTRONIC FUNDS TRANSFER

§ 5.3. Payments required to be paid by EFT.

(a) Beginning July 1, 1992, a payment in the amount of \$40,000 or more shall be remitted using a method of EFT selected by the taxpayer. A taxpayer may choose the ACH debit method or the ACH credit method.

(b) Beginning January 1, 1993, a payment in the amount of \$30,000 or more shall be remitted using a method of EFT selected by the taxpayer. A taxpayer may choose the ACH debit method or the ACH credit method.

(c) Beginning January 1, 1994, a payment in the amount of \$20,000 or more shall be remitted using a method of EFT selected by the taxpayer. The taxpayer may choose the ACH debit method or the ACH credit method.

(d) Beginning January 1, 2013, a payment in the amount of \$10,000 or more shall be remitted using a method of EFT selected by the taxpayer. The taxpayer may choose the ACH debit method or the ACH credit method.

(e) Beginning January 1, 2014, a payment in the amount of \$1,000 or more shall be remitted using a method of EFT selected by the taxpayer. The taxpayer may choose the ACH debit method or the ACH credit method.

(f) This requirement applies to payment of only the following taxes:

Sales and Use	Corporate Net Income
Employer Withholding	Capital Stock-Franchise
Liquid Fuels	Bank Shares
Fuel Use	Title Insurance and Trust
Mutual Thrift Institutions	Company Shares
Oil Company Franchise	Insurance Premiums
Malt Beverage	Public Utility Realty
Motor Carrier Road Tax	Gross Receipts

(g) A taxpayer may satisfy the obligation to remit a payment by EFT by delivering a certified or cashier's check, in person or by courier with the appropriate return or deposit statement, to the Pennsylvania Department of Revenue, Bureau of Business Trust Fund Taxes, EFT Unit, Ninth Floor, Strawberry Square, Fourth and Walnut Streets, Harrisburg, Pennsylvania 17128 on or before the due date of the obligation. Payments will not be accepted at other Department locations.

(h) Separate transfers shall be made for each payment.

§ 5.7. Miscellaneous provisions.

(a) A taxpayer who is required to remit payments by EFT shall initiate the transfer so that the tax due is deposited to the Commonwealth's depository account on or before the day that the tax is due. If a tax due date falls on a day other than a business day, the deposit by EFT is due on the first business day thereafter.

(b) The EFT method of payment does not change current filing requirements for tax returns. If the EFT payment is not timely made or the tax return required is not filed by the due date, the provisions for late filing penalties, interest and loss of collection allowance apply as provided by law.

(c) A taxpayer who is required to remit payments by EFT and who is unable to make a timely payment because of system failures within the banking system/ACH interface which are beyond the taxpayer's control will not be subject to penalty or interest for late payment or loss of collection allowance.

(d) Errors made by the Treasury, the Department or their agents will not subject the taxpayer to loss of collection allowance or assessment of penalty or interest for late payment.

(e) A taxpayer who is required to remit payment by EFT and who elects to remit the payment by courier as described in § 5.6(d) (relating to EFT payments) will not be subject to penalty or interest for late payment or loss of collection allowance if the courier fails to make timely delivery due to a force majeure.

(f) For the first 6 months that a taxpayer is required to remit tax by EFT, the Department will extend a reasonable grace period to the taxpayer to resolve problems which arise with new administrative procedures, data systems changes and taxpayer operating procedures. To qualify for a grace period, the taxpayer shall demonstrate that a good faith effort to comply was made, or that circumstances beyond the taxpayer's reasonable control prevented compliance by the required date.

(g) A taxpayer who remits taxes by EFT shall indicate that fact on the return when it is filed. For the purpose of this chapter, "return" means the form designated for filing the report of taxes due for a period, including forms for making installments of estimated tax and tentative tax returns.

(h) The Department and the Treasurer will provide one or more methods for taxpayers who remit taxes by EFT to verify and acknowledge that the payments have been received by the Department.

(i) The Treasurer, the Department and the Secretary of the Budget will provide one or more methods for tax refunds of \$1,000 or more. The refunds will be available for the taxes listed in § 5.3(f) (relating to payments required to be paid by EFT). The taxpayer shall file a written request for the electronic transfer of a refund.

[Pa.B. Doc. No. 14-515. Filed for public inspection March 14, 2014, 9:00 a.m.]