

## **Regulation-Pronouncement Status Report**

PA DEPARTMENT OF REVENUE  
OFFICE OF CHIEF COUNSEL  
REGULATION - PRONOUNCEMENT STATUS REPORT  
4th Quarter, 2017

### **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 4<sup>th</sup> Quarter 2017, the Department will continue the regulatory approval process.

### **Realty Transfer Tax**

61 Pa. Code, Chapter 91 (Proposed 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 4<sup>th</sup> Quarter 2017, the Department will continue the regulatory approval process.

### **Personal Income Tax**

61 Pa. Code § 113.4 (Proposed Rulemaking)

#### **Withholding of Tax**

STATUS: Amendments to Chapter 113 are proposed to reduce the threshold from "250" to "10 or more" for employers' electronic submission of the Annual Withholding Reconciliation Statements. Additionally, outdated language is being removed. Informal Public Outreach was conducted in June 2017. During the 4<sup>th</sup> Quarter 2017, the Department will continue the regulatory approval process.

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