Regulation-Pronouncement Status Report
PA DEPARTMENT OF REVENUE
OFFICE OF CHIEF COUNSEL
REGULATION - PRONOUNCEMENT STATUS REPORT
2nd Quarter, 2020

**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. Informal Public Outreach was conducted in January/February 2018. During the 2nd Quarter 2020, 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. Informal Public Outreach was conducted in October/November 2017. During the 2nd Quarter 2020, the Department will continue the regulatory approval process.

**Lottery - 61 Pa. Code, Chapter 876**
(Final-form Rulemaking) - iLottery

**STATUS:** Act 42 of 2017 authorized the Department to promulgate “temporary” regulations for iLottery games, effective for two years upon publication in the Pennsylvania Bulletin. Temporary regulations for iLottery Games were published at 48 Pa.B. 1829 (March 31, 2018) and codified in the June 2018 Supplement to the Pennsylvania Code. The proposed rulemaking for iLottery was published for formal comments at 49 Pa.B. 2242 (May 4, 2019). The final-form rulemaking became effective upon publication in the Pennsylvania Bulletin at 50 Pa.B. 1528 (March 14, 2020) and will be subsequently codified in the June 2020 Supplement to the Pennsylvania Code.

**Corporate Net Income Tax - 61 Pa. Code, Chapter 153**
(Proposed Rulemaking) Business income and nonbusiness income

**STATUS:** Under the authority contained in section 6 of the Tax Reform Code of 1971 (TRC) (72 P.S. § 6), the Department is proposing amendments to the Corporate Net Income Tax regulations by adding section 153.24a (relating to business and nonbusiness income) due to legislative changes and further development of the Unitary Business Principle of the U.S. Constitution in case law. Informal Public Outreach was conducted in January/February 2020. During the 2nd Quarter 2020, 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, Maria L. Miller, Regulatory Coordinator, PA Department of Revenue, Office of Chief Counsel, P.O. Box 281061, Harrisburg, PA 17128-1061.