

## **Regulation-Pronouncement Status Report**

PA DEPARTMENT OF REVENUE  
OFFICE OF CHIEF COUNSEL  
REGULATION - PRONOUNCEMENT STATUS REPORT  
4th Quarter, 2018

### **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 4th Quarter 2018, 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 4th Quarter 2018, the Department will continue the regulatory approval process.

### **Personal Income Tax**

61 Pa. Code § 113.4 (Final 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 Additionally, outdated language is being removed. The proposed rulemaking was published for formal comments at 47 Pa.B. 6726 (October 28, 2017). The Final Rulemaking will be addressed by the Independent Regulatory Review Commission (IRRC) at their October 18, 2018 Public Meeting. The final rulemaking will then proceed to the last approval step in this rulemaking to the Office of Attorney General.

### **Lottery**

61 Pa. Code, Chapter 876 (Temporary to Permanent Regulations)

#### **iLottery Games**

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*. The temporary regulations for iLottery Games were published at 48 Pa.B. 1829 (March 31, 2018) and codified in the June `18 Supplement to the *Pennsylvania Code*. The temporary regulations expire on March 31, 2020. The Department has begun promulgating a proposed rulemaking for permanent regulations.

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, Regulatory Coordinator, PA Department of Revenue, Office of Chief Counsel, P.O. Box 281061, Harrisburg, PA 17128-1061