
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 the 1st Quarter 2020. On December 23, 2021, the proposed rulemaking was delivered to the Office of General Counsel (OGC) Governor's Budget and Policy Offices (GBO/GPO) for review and approval. During the 3rd Quarter 2022, the proposed rulemaking remains under review by OGC, GBO and GPO.


STATUS: Under the authority contained in section 6 of the Fiscal Code (72 P.S. § 6) and section 401 of the TRC (72 P.S. § 7401(3)), the Department proposes amendments to 61 Pa. Code, § 153.26 (relating to sales factor sourcing sales of tangible personal property) and the addition of § 153.26a (relating to sales factor sourcing sales of services). Act 52 of 2013, enacted a revised methodology for sourcing revenue from the sales of services in the computation of corporate net income tax. The proposed rulemaking will establish the processes for sourcing service income and the apportionment of taxpayers’ business income to this Commonwealth and ensure that all taxpayers implement uniform methods for sourcing their sales of services to this Commonwealth. Informal Public Outreach was conducted October/November 2020. During the 3rd Quarter 2022, the Department will continue the drafting process.

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 3rd Quarter 2022, 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 3rd Quarter 2022, the Department will continue the drafting 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.