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INDEPENDENT REGULATORY REVIEW COMMISSION
333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

November 16, 2006

Honorable Gregory C. Fajt, Secretary
Department of Revenue
Strawberry Square, 11th Floor
Harrisburg, PA 17128

Re: Regulation #15-439 (IRRC #2575)
Department of Revenue
School District Personal Income Tax

Dear Secretary Fajt:

The Independent Regulatory Review Commission approved the subject regulation today. Our order is enclosed and will be available on our website at www.irrc.state.pa.us.

We appreciate the joint effort that went into producing a regulation that meets the criteria and intent of the Regulatory Review Act.

Sincerely,

Alvin C. Bush
Chairman
wbg
Enclosure

cc: Honorable Jane M. Earll, Chairwoman, Senate Finance Committee
Honorable John N. Wozniak, Minority Chairman, Senate Finance Committee
Honorable Dennis E. Leh, Majority Chairman, House Finance Committee
Honorable David K. Levdansky, Democratic Chairman, House Finance Committee

**INDEPENDENT REGULATORY REVIEW COMMISSION
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held November 16, 2006

Alvin C. Bush, Chairman
David M. Barasch, Esq.
Arthur Coccodrilli
David J. DeVries, Esq.
John F. Mizner, Esq.

Regulation No. 15-439 (#2575)
Department of Revenue
School District Personal Income Tax

On October 11, 2006, the Independent Regulatory Review Commission (Commission) received this regulation from the Department of Revenue. This rulemaking adds 61 Pa. Code Chapters 141 through 148. Notice of proposed rulemaking was omitted for this regulation; it will become effective upon publication in the *Pennsylvania Bulletin*.

This final-omitted regulation establishes rules for the implementation of a school district personal income tax as required by the Taxpayer Relief Act of 2006.

We have determined this regulation is consistent with the statutory authority of the Department of Revenue (Section 5004.1 of the Taxpayer Relief Act and 72 P.S. § 7354) and the intention of the General Assembly. Having considered all of the other criteria of the Regulatory Review Act, we find promulgation of this regulation is in the public interest.

BY ORDER OF THE COMMISSION:

This regulation is approved.



Alvin C. Bush, Chairman