



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
HARRISBURG, PENNSYLVANIA
17128-1100

RECEIVED
OCT 17 2012
HARRISBURG OFFICE

THE SECRETARY

(717) 783-3680

October 18, 2012

Honorable Mike Brubaker
Chairman
Senate Finance Committee
Senate of Pennsylvania
Room 168, Main Capitol
Harrisburg, PA 17120-3036

Dear Senator Brubaker:

Enclosed is a copy of a final-form regulation for review by your committee.

In addition to submitting the regulation, the Department is providing a copy of a detailed Regulatory Analysis Form in compliance with Executive Order 1996-1, "Regulatory Review and Promulgation."

The Department of Revenue will provide your committee with any assistance you require to facilitate a thorough review of this final-form regulation.

Sincerely,

A handwritten signature in blue ink, appearing to read "D. Meuser", written over a horizontal line.

Daniel Meuser
Secretary of Revenue

Enclosure

CDL-1

FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU

(Pursuant to Commonwealth Documents Law)

September 20, 2012

DO NOT WRITE IN THIS SPACE

Copy below is hereby approved as to form and legality. Attorney General

By: _____
(Deputy Attorney General)

DATE OF APPROVAL

Check if applicable
Copy not approved. Objections attached.

Copy below is hereby certified to be true and correct copy of a document issued, prescribed or promulgated by:

PA Department of Revenue
(AGENCY)

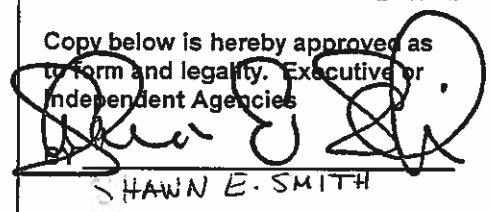
DOCUMENT/FISCAL NOTE NO. 15-454

DATE OF ADOPTION _____

BY 
Daniel Meuser

TITLE Secretary of Revenue
(Executive Officer, Chairman or Secretary)

Copy below is hereby approved as to form and legality. Executive or Independent Agencies



SHAWN E. SMITH

OCT 11 2012

DATE OF APPROVAL

(Deputy General Counsel)
~~(Chief Counsel Independent Agency)~~
(Strike inapplicable title)

Check if applicable. No Attorney General Approval or objection within 30 days after submission.

NOTICE OF FINAL RULEMAKING

DEPARTMENT OF REVENUE

Board of Appeals - Small Games of Chance

61 Pa. Code Chapters 7 and 901

Department of Revenue - Notice of Final Rulemaking

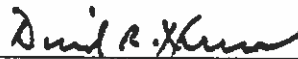
61 Pa. Code, Chapters 7 and 901

Board of Appeals - Small Games of Chance

15-454

FORM AND LEGALITY

I certify that I have reviewed this regulation for form and legality, that I have discussed any legal and policy issues with the attorneys responsible for this regulation, that I have made all appropriate revisions and that all information contained in the Preamble and Annex A is current and accurate.



David R. Kraus
Chief Counsel

Department of Revenue - Notice of Final Rulemaking

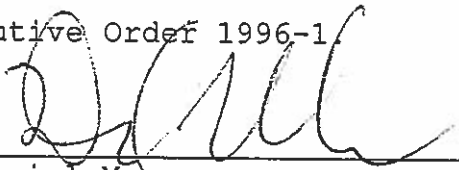
61 Pa. Code Chapters 7 and 901

Board of Appeals - Small Games of Chance

15-454

SECRETARY'S CERTIFICATION

I, Daniel Meuser, do hereby certify that I have reviewed this Regulation and determined that the Regulation is consistent with the principles outlined in Executive Order 1996-1.



Daniel Meuser
Secretary of Revenue