

PREAMBLE

 **DRAFT**

The Department of Revenue (Department) has adopted a statement of policy under the authority contained in 61 Pa. Code § 3.2 (relating to statements of policy). The statement of policy at § 60.17 (relating to sale of food and beverages by nonprofit associations which support sports programs) is amended and shall take effect immediately upon publication in the Pennsylvania Bulletin.

This amendment to the statement of policy is promulgated by the Department to reflect a legislative change made by Act 45 of 1998 (P.L. 239, No. 45) which removed the "fixed location on public property" requirement in Section 204(49) (72 P.S. § 7204(49)). Additionally, the Department is deleting examples affected by the legislative change.

Specific questions relating to information provided in this statement of policy may be directed to the Department of Revenue, Office of Chief Counsel, P.O. Box 281061, Harrisburg, Pennsylvania 17128-1061.

DANIEL MEUSER, ACTING
SECRETARY OF REVENUE

02/09/11