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July 8, 2021

Michael F. Krimmel, Prothonotary
Pennsylvania Judicial Center
601 Commonwealth Ave.
Suite 2100
P.O. Box 69185
Harrisburg, PA 17106

RE: Online Merchants Guild v. C. Daniel
Hassell in his official capacity as
Secretary of Revenue, Department of
Revenue
Docket No.: 179 MD 2021

Dear Mr. Krimmel:

A Stipulation was electronically filed with this Court. I have enclosed the paper version of the Letter.

If you should have any questions, please contact my office.

Sincerely,
Lepley, Engelman, Yaw & Wilk, LLC



David F. Wilk, Esq.

rjb
enc

c: Aaron Block, Esq. via email aaron@blockfirmllc.com
Paul S. Rafelson, Esq. via email paul@frsattorneys.com

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

ONLINE MERCHANTS GUILD,)	
)	
Petitioner,)	
)	
vs.)	No. 179 MD 2021
)	
C. DANIEL HASSELL,)	
in his official capacity as)	
SECRETARY OF REVENUE,)	
DEPARTMENT OF REVENUE,)	
)	
Respondent.)	

STIPULATION

AND NOW, this 30th day of June, 2021, come the Parties in the above captioned action, by and through their undersigned counsel, to submit this Stipulation and in support thereof, aver as follows:

1. On February 26, 2021, the Online Merchants Guild (“the Guild”), filed a Complaint for Declaratory and Injunctive Relief as docketed at *Online Merchants Guild v. Hassell*, No. 1:21-cv-00369 (M.D. Pa.), alleging, *inter alia*, that certain letters sent by the Department of Revenue to Guild members violated the Guild members’ constitutional rights. On May 28, 2021, the District Court dismissed that action on the basis of the comity abstention doctrine. On June 2, 2021, the Guild filed the above-captioned action in the Commonwealth Court.
 - a. The Petition in this action alleges, *inter alia*, that certain members of the Guild have received letters from the Pennsylvania Department of Revenue indicating that those members may have a physical presence in the Commonwealth and may be subject to Pennsylvania’s income and sales tax laws.
 - b. The Complaint further alleges that the letters direct the Guild’s members receiving such letters to either complete the questionnaire enclosed within those letters within fifteen

(15) days from the date of that letter or be faced with additional enforcement actions and the forfeiture of any penalty relief or limited lookback provisions provided by such voluntary compliance program.

2. On March 18, 2021, the Parties filed a stipulation in the District Court which provided that any Guild member who (a) received or later receives the letter from the Defendant described above, and (b) wished to participate in the Voluntary Compliance Program described in that letter and on the Department's website at <https://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/TaxObligOnlineRetailers/Pages/Voluntary-Compliance-Program-For-Retailers.aspx>, would be entitled to any benefits described in the letter or on the Department's website, so long as those Guild member(s) fulfilled the obligations described in such letter, on or before May 8, 2021 (the "compliance deadline").
3. On May 5, 2021, the Parties filed a stipulation to extend the compliance deadline until June 8, 2021.
4. On June 7, 2021, President Judge Brobson of the Commonwealth Court held argument on the Guild's motion for a temporary restraining order, during which the Department of Revenue agreed to extend the compliance deadline for two weeks (*i.e.*, to June 22, 2021).
5. To allow for the orderly consideration of this matter by the Commonwealth Court, the Parties hereby agree and stipulate that the compliance deadline will be further extended until two weeks after a decision on the parties' cross-applications for summary relief as contemplated by the by the Commonwealth Court's Case Management Order of June 10, 2021.
6. Nothing within this stipulation shall be construed as an admission or waiver by the Guild, its members, or Secretary Hassell, or the Department of Revenue, regarding any claims or defenses.

Respectfully submitted,

/s/ Aaron K. Block

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Counsel for Petitioner

June 30, 2021

Dated

/s/ Alexander T. Korn

Alexander T. Korn (#323957)
Deputy Attorney General
Office of Attorney General
Civil Law Division
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Harrisburg, PA 17120
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Counsel for Respondent

June 30, 2021

Dated

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Online Merchants Guild,	:	179 MD 2021
Petitioner	:	
	:	
v.	:	
C. Daniel Hassell, in his official	:	
capacity as Secretary of Revenue,	:	
Department of Revenue,	:	
Respondent	:	

PROOF OF SERVICE

I hereby certify that this 8th day of July, 2021, I have served the attached document(s) to the persons on the date(s) and in the manner(s) stated below, which service satisfies the requirements of Pa.R.A.P. 121:

Service

Served:	Alexander Thomas Korn
Service Method:	Email
Email:	akorn@attorneygeneral.gov
Service Date:	7/8/2021
Address:	
Phone:	717-712-2037
Representing:	Respondent Hassell, C. Daniel

Served:	Alexander Thomas Korn
Service Method:	eService
Email:	akorn@attorneygeneral.gov
Service Date:	7/8/2021
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Representing:	Respondent Hassell, C. Daniel

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

/s/ David Fredric Wilk

(Signature of Person Serving)

Person Serving: Wilk, David Fredric
Attorney Registration No: 065992
Law Firm: Lepley, Engelman, Yaw & Wilk, LLC
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Williamsport, PA 177016636
Representing: Petitioner Online Merchants Guild