

ASSESSMENT OF PUBLIC COMMENT

DEPARTMENT OF TAXATION AND FINANCE

Written comments on proposal TAF-07-09-00011-P, adding a new Part 2398 - Consumer Bill of Rights Regarding Tax Preparers, were received from Senator John L. Sampson and Assemblyman Michael N. Gianaris as Co-Chairs of the Administrative Regulations Review Commission.

The comments indicate that, at the time of the writing, legislation was pending to amend General Business Law section 372. The legislation has since been enacted as Chapter 59 of the Laws of 2009. The writers advise the Department to incorporate the provisions of the amended section 372 into the rule and note that this would involve minor language adjustments such as adding a reference to the Consumer Protection Board website in section 2398.2(b) and including the term “refund anticipation check” in the list of terminology requiring explanation in section 2398.2(b)(2). It was also noted that the term “refund” appearing in the original statute was inadvertently omitted. The writers note that “[t]hese changes would ensure that the adopted rule tracks the statutory language as revised” and “would therefore not seem to rise to a substantive level, but could be included in a notice of adoption as nonsubstantial revisions.”

The Department agrees with the comments and has made the suggested changes.