

## NECESSITY

### DEPARTMENT OF TAXATION AND FINANCE

Specific reasons underlying the finding of necessity: As part of the recently enacted Budget legislation, Part B of Chapter 59 of the Laws of 2015 made certain changes to the personal income tax law that require the Commissioner to adjust the withholding tables and other methods in Appendix 10-C of 20 NYCRR, and to promulgate rules to implement the changes for 2015 as soon as practicable. Section 4 of Part B specifically authorizes emergency action to adopt rules implementing these changes. These rules are being adopted on an emergency basis in accordance with the requirement that rules be adopted and effective as soon as practicable and consistent with the explicit legislative authorization to adopt the rules on an emergency basis.