

## STATEMENT OF CONSENSUS RULE MAKING DETERMINATION

### DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has determined that no person is likely to object to the adoption of this rule as written because the amendments merely repeal certain regulatory provisions that are no longer applicable to any person and conform to non-discretionary statutory provisions. The amendments update and condense section 525.1 of the sales and compensating use tax regulations by making technical changes, particularly to reflect the termination of the taxes imposed in New York City by section 1107 of the Tax Law. These amendments are not controversial in nature.